

Preserving the Past...

Envisioning the Future



Budget Summaries

Budget Basis and Financial Structure
Budget and Financial Policies
Budget Process and Calendar
Accountability and Focus Areas
Components of Total Financial Program
Revenue and Expenditure Summaries
Fund Summaries
Debt Summary
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COUNTY'S ORGANIZATIONAL UNITS

The County's organizational units are mandated by the Florida State Chart of Accounts and are as follows:

The accounts of the County are organized on the basis of **funds**, each of which is considered a separate accounting entity. The County maintains a budget for 44 separate funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in these funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Departments are responsible for carrying out a major governmental activity, such as emergency or solid waste management services.

A department is comprised of one or more unique **divisions** to further define a service delivery, such as the Animal Control Division of the Department of Emergency Services.

A **section** (sometimes called a **cost center** or a **program**) divides specific responsibilities within a division, for example, the Shelter Program and the Field Operations Program within the Animal Control Division.

BUDGETING BY FUNCTION

Presentation of the operating budget is also structured by Functions which delineate budget expenditures in terms of broad goals and objectives. Major functions include: 1) General Services, 2) Public Safety, 3) Physical Environment, 4) Transportation, 5) Economic Environment, 6) human Services, 7) Culture and Recreation, and 8) Court-related Expenditures.

Functions are mandated by the Florida State Chart of Accounts, and may transcend specific fund or departmental boundaries in that a function encompasses all associated activities, regardless of fund or department, directed toward the attainment of a general goal or objective.

FINANCIAL STRUCTURE

Governmental Fund Types

General Fund - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not required either legally or by GAAP to be accounted for in other funds are accounted for in the General Fund. General operating funds of the Clerk Courts, Property Appraiser, Sheriff and Tax Collector are held and accounted for by each respective Constitutional Office. Funds transferred to these offices from the Board's General Fund are reported in the Constitutional Offices section of this document.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Lake County maintains twenty-nine Special Revenue funds.

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs. The County's budget includes two Debt Service funds

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. There are two Capital Projects funds in the total budget.

Proprietary Fund Types

Enterprise Funds - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Lake County's four Enterprise funds are all associated with solid waste management.

Internal Service Funds - Internal Service Funds are for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. There are three Internal Service funds.



Fiduciary Fund Types

Trust Funds - Trust Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The County budgets three Trust Funds.

MEASUREMENT FOCUS

Governmental Fund Types are accounted for on a “spending” or “financial flow” measurement focus. This means that only current assets and current liabilities are generally included on the balance sheets. Accordingly, the reported undesignated fund balances (net current assets) are considered a measure of available, spendable, or appropriable resources. Governmental Fund Type operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Proprietary and Fiduciary Fund Types are accounted for on an “income determination” measurement focus. Accordingly, all assets and liabilities are included on their balance sheets, and the reported fund equity (total reported assets less total reported liabilities) provides an indication of the economic net worth of the fund. Operating statements for Proprietary Fund types (on an income determination measurement focus) report increases (revenues) and decreases (expenses) in total economic net worth.

BASIS OF ACCOUNTING AND MEASUREMENT FOCUS

Except for the Enterprise Fund, Lake County develops the revenue and expenditure/expense estimates contained in the annual budget in accordance with Generally Accepted Accounting Principles (GAAP). The budget for the Enterprise Fund is prepared on an annual basis and is in conformance with GAAP, except that capital outlay expenses are budgeted for management purposes and subsequently recorded as fixed assets at year end. In addition, depreciation expense is not budgeted.

Because the revenue and expenditure/expense estimates are based on GAAP, it is important for the reader to have an understanding of accounting principles as they relate to these estimates. The following is a brief overview of the measurement focus and basis of accounting.

All Governmental Fund Types are accounted for using the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized when they become measurable and available as net current assets.

Primary revenues, including property taxes, special assessments, intergovernmental revenues, charges for services, rents and interest are treated as susceptible to accrual under the modified accrual basis. Other revenue sources are not considered measurable and available, and are not treated as susceptible to accrual. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) principal and interest on general long-term debt which is recognized when due; (2) accumulated sick pay and accumulated vacation pay, which are not recorded as expenditures until paid; and (3) certain inventories of supplies which are considered expenditures when purchased.

All Proprietary Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred.

Fiduciary Funds are accounted for on the modified accrual basis.

RELATIONSHIP BETWEEN BUDGET AND ACCOUNTING

During the year, the accounting system is maintained on the same basis as the adopted budget. This enables departmental budgets to be easily monitored, monthly, via accounting system reports. Accounting adjustments are made at fiscal year end to conform to GAAP.

The major differences between this adopted budget and GAAP for **Governmental Fund Types** are:

a) encumbrances are recorded as the equivalent of expenditures (budget) as opposed to a reservation of fund balance (GAAP); (b) certain revenues and expenditures, (e.g. Compensated absences) not recognized for budgetary purposes are accrued (GAAP).

Enterprise Fund differences include: a) encumbrances are recorded as the equivalent of expenditures (budget) as opposed to a reservation of fund balance (GAAP); b) certain items, e.g., principal expense and capital outlay are recorded as expenditures for budgetary purposes as opposed to adjustments of the appropriate balance sheet accounts (GAAP); c) depreciation is recorded as an expense (GAAP) and not recognized for budgetary purposes.

**STRATEGIC BUDGET INITIATIVES**

The purpose of Lake County's Strategic Financial Plan is to establish the framework for overall fiscal planning and management. The initiatives and policies set forth guidelines for current activities and long-range planning, and enable decision-makers to formulate measures which can ensure the long-term financial stability of the County.

STATUTORY REQUIREMENTS OF A BALANCED BUDGET

Chapters 129 and 200, Florida Statutes, govern the County's annual budgetary process. These Statutes require that the County prepare, approve, adopt and execute an annual budget for such funds as may be required by law or by sound financial practices and generally accepted accounting principles. The budget shall control the levy of taxes and the expenditure of money for all County purposes during the ensuing fiscal year. Other provisions include:

- ☐ A budget shall be balanced, and adopted by the Board of County Commissioners.
- ☐ The revenues of the budget shall include 95 percent of all receipts reasonably to be anticipated from all sources, including taxes to be levied.
- ☐ The appropriations of the budget shall include itemized appropriations for all expenditures authorized by law, contemplated to be made, or incurred for the benefit to the County during the year and the provision for the reserves as follows:
- ☐ Provision may be made for contingency reserves not to exceed 10 percent of the total budget. A reserve shall be established for a cash balance to be carried over for the purpose of paying expenses from October 1 of the ensuing fiscal year until the time when the revenues for that year are expected to be available. This reserve may not be more than 20 percent of the total receipts and balances of the budget.

OPERATING BUDGET POLICIES

- ☐ Current General Fund Revenues Are Sufficient To Support Current Expenditures. Ongoing operating costs should be supported by ongoing, stable revenue sources. Consequently, cash balances should be used only for one-time expenditures, such as unanticipated emergencies and projects.

Status: *Fiscal Year 2002 estimated revenues will be equal to actual operating expenditures, less expenditures carried forward from the prior year.*

- ☐ Revenues and operating expenditures will be projected for the next three years and will be updated annually. The County has determined that a realistic approach to projecting long-range revenues and operating expenditures is a three-year budget estimate from department staff. Five-year trends are projected by the Budget Division staff but are for management review only and are not part of this budget document.

Status: *Fiscal Year 2002 begins the County's second biennial budget cycle.*

- ☐ The County will maintain all its physical assets at a level adequate to protect the County's capital investment and to minimize future maintenance and replacement costs. Funding will be provided annually for refurbishing of County-owned assets consisting of, but not limited to, buildings, parks, streets, curbs, sidewalks and operating equipment on a pay-as-you-go basis. Funding will be provided annually during the budget process within each respective fund responsible for the assets.

Status: *An aggressive maintenance program was initiated last budget year with the assistance of state-of-the-art software scheduling.*



DEBT SERVICE POLICIES

- ❑ Long-term debt will not be issued to finance current operations.

Status: *None issued to finance current operations.*

- ❑ The County will remain fiscally conservative in issuing long-term debt. Long-term debt will not exceed the County's resources for repaying the debt.

Status: *The County has maintained an appropriate mix of bonded debt, short-term borrowings and pay-as-you-go financing in the funding of capital projects. All Fiscal Year 2002 and 2003 capital projects are funded by current year revenues, with one exception: certain parks and recreation projects will be funded by bonded Pari-Mutuel dollars.*

- ❑ **Status:** *Debt Service to Budgeted Revenues: Fiscal Year 2002 2.4%; Fiscal Year 2003 2.9%*

CAPITAL IMPROVEMENTS PROGRAM

- ❑ A Five-Year Capital Improvements Program (CIP) will be developed and updated annually, including anticipated funding sources. The CIP will reflect a consensus of the perceived needs and desires of the community based on a variety of inputs, including community meetings and long-range planning retreats with the Board of County Commissioners.
- ❑ The County will coordinate the development of the capital improvements budget with the development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
- ❑ Capital projects financed through the issuance of bonds will be financed for a period not to exceed the expected useful life of the project.

Status: *Please refer to the Capital Improvement Program section of this document for a detail of the CIP.*

RESERVE POLICIES

- ❑ **General Fund.** The County will continue its healthy financial reserve position. Fund Balance coverage for the General Fund will be maintained at approximately 2 months (16%) of General Fund expenditures.

Status: *For Fiscal Year 2002, total reserves are equal to 16% of expenditures.*

- ❑ **Contingencies.** Each fund will provide, on an annual basis, funding from which appropriations may be made to meet minor, additional needs not specifically provided for in the current operating budget. For the General Fund, the Contingency should be at least \$650,000. Other funds should maintain a combination of contingencies and other reserves sufficient to ensure adequate ongoing operations.
- ❑ **Excess Cash Carryforward Policy.** In an effort to maintain adequate reserves to offset increases in ad valorem taxes in the General Fund, the Board adopted a policy of setting aside the difference between the budgeted cash balance forward and the actual cash balance forward as determined after the County's annual audit. This amount, which is placed in a Special Reserve, is usually not determinable until March of the budget year. Formal action by the Board is required to appropriate and release the funds from this Special Reserve.

Status: *The Special Reserve account in the General Fund for Fiscal Year 2002 is budgeted at \$2,747,634, which represents 22% of the total General Fund reserves.*

Status: Please refer to pages 44-47 for a detailed analysis on the reserves of the County's major funds.



BUDGET PROCEDURES - CONSTITUTIONAL OFFICES

Chapter 129, Florida Statutes, requires that on or before June 1 of each year, the Sheriff, Clerk of Courts, Property Appraiser and Supervisor of Elections shall each submit to the Board of County Commissioners a tentative budget for their respective offices for the ensuing fiscal year. The Tax Collector submits his budget to the Commissioners and the Department of Revenue on or before August 1. The budgets of all county officers shall be in sufficient detail and contain such information as the Board may require in the exercise of their powers and responsibilities.

The budgets of the Constitutional Offices are included in the General Fund of the Board as transfers out. Transfers are made monthly to the Constitutional Offices at 1/12th of the budgeted amount. At the end of the year, the applicable budget excess of the Constitutional Offices is transferred back to the Board as excess fees. These excess fees are budgeted as revenues in the General Fund.

In addition, the Board maintains two Special Revenue Funds: the Law Enforcement Trust Fund for the deposit of the proceeds from the sale of confiscated property and the Criminal Justice Trust Fund for the collection of fees from certain criminal cases. These funds may be expended by the Sheriff for certain law enforcement programs upon request to the Board of County Commissioners, and for approved advanced training programs for criminal justice personnel, respectively.

SERVICE DELIVERY AND FINANCIAL STABILITY

Several steps have been taken countywide to ensure our continued financial stability and excellence in service delivery:

- **Financial Forecasting Project.** Each department works closely with the Budget Office to prepare a three-year financial forecasting model to assist management and Commissioners in reaching a balanced annual budget that will most wisely allocate scarce resources for County services. Certain key questions are asked, such as:
 - Based on anticipated revenues, what level of service to our citizens should be provided?
 - What are the long-term consequences of our pay and benefit policies?
 - How will projected economic conditions affect the County's revenue stream?
- **Benchmarking Programs.** This year's budget reflects the departments' venture benchmarking: seeking to become the "best of the best". This venture incorporates the Government Financial Standards Board's (GASB) Service Efforts and Accomplishments Reporting model, and adds to an existing countywide program to assist in public accountability and continuous improvement in the efficiency, quality, and effectiveness of work processes and services. Another driving force is the County's participation in the Florida Governor's Sterling Challenge, which places emphasis on excellence in processes and service. Data is gathered throughout the year, and reports are presented to Commissioners and the citizens on a monthly basis both in written form and on the Internet.
- **Process Review.** As a part of the Sterling Challenge, each department is beginning a process review that is anticipated to lead to cost reductions and streamlining of services. The County's objective is to have more than 50% of the departments involved in this process by the end of Fiscal Year 2002.
- **Limit Mid-Year Adjustments.** This plan has eliminated the circumvention of the normal budget process that could pose a risk to careful long-range financial planning.
- **Review Benefits Program.** Options are explored annually to provide an adequate, competitive compensation package for employees. The County is implementing a pay-for-performance benefit package, and Personal Services for Fiscal Years 2002 and 2003 is budgeted at 4½% of the midpoint of each salary range in order to bring employees' salaries closer to market value.
- **Fiscal Monitoring Procedures.** Under direction of the County Manager, the department directors are responsible for monitoring the budgetary performance of their departments. To assist in this effort, the County Finance Department provides the following reports monthly to each department:



- 1) A monthly budget-to-actual summary report of all revenues and expenditures by department is distributed to management and the Commissioners.
- 2) Revenue and expenditure detail report, including original and amended budget, month-to-date and year-to-date actuals, balances, and percent received/spent for each line item.
- 3) A list of outstanding purchase orders.
- 4) A trial balance.

FINANCIAL REPORTING POLICIES

The County's accounting and financial reporting systems will be maintained in conformance with Generally Accepted Accounting Principles (GAAP), and with current accepted principles and standards of the Government Accounting Standards Board (GASB) and the Government Finance Officers' Association (GFOA).

- ❑ **Status:** *GFOA Certificate of Achievement for Excellence in Financial Reporting and the GFOA Distinguished Budget Presentation Award, including an outstanding rating as a policy document.*

An annual audit of the Board will be performed by an independent public accounting firm, with the subsequent issuance of an audited financial statement.

- ❑ **Status:** *Unqualified opinion by independent auditor.*

OTHER RELEVANT FINANCIAL POLICIES FOR ACCOUNTABILITY AND INTERNAL CONTROLS

Budget Amendment Policy

Chapter 129, Florida Statutes, governs amendments to the adopted budget. This Chapter states that the Board at any time within a fiscal year may amend a budget for that year as follows:

1. Appropriations for expenditures in any fund may be decreased and other appropriations in the same fund correspondingly increased by motion recorded in the Minutes, provided that the total of the appropriations of the fund may not be changed.
2. Appropriations from the reserve for contingencies may be made to increase the appropriation for any particular expense in the same fund or to create an appropriation in the fund for any lawful purpose.
3. A receipt of a nature from a source not anticipated in the budget and received for a particular purpose, including but not limited to grants, donations, gifts or reimbursement for damages, may, by resolution of the Board spread on its Minutes, be appropriated and expended for that purpose.
4. Any changes not included above may be made by resolution or ordinance adopted after a public hearing.
5. Only the following transfers may be made between funds:
 - Transfers to correct errors in handling receipts and disbursements.
 - Budgeted transfers.
 - Transfers to properly account for unanticipated revenue or increased receipts.

Funds Checking Policy

This policy allows the overexpenditure of individual line items (with a few exceptions) within a major object within a cost center. Major object codes are personal services, operating expenses, capital outlay and debt service. Certain operating expenses, such as professional services, legal fees, financial advisor fees, accounting and auditing fees, contractual services, travel and per diem and books, publications, subscriptions and memberships may not be overexpended without approval of the County Manager or his/her designee. Budget transfers under \$25,000 between the various major object codes within a fund by department may be approved by the County Manager or his/her



designee. All other transfers, as well as transfers from reserve accounts, must be approved by the Board. This policy was effective October 1, 1995.

Investment Policy

The Board of County Commissioners first adopted an investment policy in July 1994. This policy was revised in September 1995 to meet the requirements of Section 218.415, Florida Statutes. Effective October 1, 1995, this Section requires local governments to adopt an investment policy, if they choose to invest public funds in other than certain authorized investments. The investment policy includes the following:

- **Safety of Capital:** Safety of capital is regarded as the highest priority in the handling of investments for the County. All other investment objectives are secondary to the safety of capital. Investment transaction shall seek to first ensure that capital losses are avoided.
- **Maintenance of Adequate Liquidity:** The investment portfolio must be structured in such a manner that will provide sufficient liquidity to pay obligations as they become due.
- **Return on Investments:** The County seeks to optimize return on investments within the constraints of safety and liquidity.
- **Diversification:** The investment portfolio must be diversified to avoid incurring unreasonable risks regarding specific security types or individual financial institutions.

Lake County, Florida Board of County Commissioners Investments

| Description | Balance 9/30/00 | Balance 9/30/01 | Variance | Percent Change |
|--------------------------|--------------------|--------------------|--------------|-------------------|
| Consolidated Investments | \$72,565,715 | \$88,477,605 | \$15,911,890 | 21.9% |
| Pari-Mutuel Bonds | 397,730 | 3,914,017 | 3,516,287 | 884.1% |
| Capital Projects | 8,743,537 | 9,611,312 | 867,775 | 9.9% |
| Escrow Deposits | 31,000 | 31,000 | 0 | 0% |
| Enterprise Funds | 317,153 | 333,888 | 16,735 | 5.3% |
| Total | \$82,055,135 | \$102,367,822 | \$20,312,687 | 24.8% |



STAFF RESPONSIBILITIES IN THE BUDGET PROCESS

Although each employee plays a role in the budget process, specific staff members within each department are accountable for key budgetary responsibilities. The Budget staff works closely with departmental employees in assisting with matching goals and priorities to available financial resources.

The following responsibilities are detailed:

1. The **budget liaison** is responsible for (a) estimating expenditures and revenues for the current fiscal year; (b) projecting the baseline and enhanced budget requirements for next two years; and (c) coordinating the recommendations of a five-year capital improvement plan along with personnel and operating costs. The **budget liaison** is the division director or his/her designee.
2. The **division director** and the **department director** are responsible for reviewing, modifying and assembling their data into a departmental request package. Budget reduction plans are encouraged. Any innovative ideas for cost savings to be included in the budget should be featured in the package presented to the Budget Office. Each fund must be balanced (total revenues equal total expenditures) and include only those expenditures necessary to support the Commissioners' Focus Areas and tenets.
3. The **department director** also coordinates with staff the departmental performance measures, goals, objectives, and benchmarks, and provides direction as to how to measure and report the outcomes. **Department directors** should evaluate departmental objectives consistent with the Commissioners' Focus Areas.
4. Capital Outlay: Requests for replacement or new equipment must have the signature approval of **Procurement Services** as well as one of the **Internal Service** areas. Coordination among departments and offices will be critical. This year, each department will submit a packet in its entirety to the Internal Service areas, to be reviewed and forwarded to Procurement Services.
5. The **Budget Office** is responsible for (a) reviewing departmental budgets with individual department directors or staff, (b) reviewing the link between budget requests and Focus Areas and their corresponding Action Plans, and (c) compiling data in a concise, useable format.
6. The **County Manager** is responsible for reviewing the budget documents and presenting a countywide plan to the Commissioners no later than July 15 of each fiscal year.
7. The **County Commissioners** review of the County Manager's tentative budget. Commissioners adopt the first year of a two-year budget according to Florida Statutes, and approve the second year of the biennial process.

BUDGET CALENDAR

The biennial budget process allows Commissioners to set goals and program priorities for the coming fiscal year, and for departments to set internal goals based on these early meetings. Long-range plans are considered, and discussions regarding fiscal implications for two-to-five year projects are discussed. Staff estimates a savings of over 5,000 work-hours by adopting the two-year budget process.

Strategic Planning Phase

January-February

In early January, not long after the prior year budget is adopted, Commissioners hold a retreat to identify strategic priorities, issues, and projects impacting the next fiscal year's budget. Commissioners identify key policy issues (Focus Areas) that would provide the direction and framework of the budget. It is within this general framework that departments' requests are formed. In the second year, goals are reviewed and modified, if necessary.

Later, Budget Preparation Manuals are distributed during a meeting with departments, and opportunity for reviewing mid-year revisions and suggestions for streamlining the process occur. Countywide goals and objectives, budgeting guidelines, timelines, and overall fiscal constraints are discussed. A detailed calendar is presented to the Commissioners at this time.

**Financial Capacity/Needs Assessment Phase***March*

Commissioners finalize strategic goals. The Budget staff provide workshops for department and division personnel to provide additional direction for budget preparation. Departments continue to assess current conditions, programs and needs. Examining processes with the idea of streamlining is strongly encouraged. Service level and performance indicators are prepared.

April

Forecasting is an integral part of our decision-making process. Therefore, both current- and long-range projections are prepared. Each department prepares a pro forma for the third fiscal year for both revenues and expenditures, including personnel and capital needs. A five-year capital plan is also formulated.

By the end of April, departments complete two levels of budgets, a “baseline” budget which maintains the current level of service, and a second level - a request for “enhanced” services for the citizens. These two levels are developed for both budget years.

Review/Fine-Tune Phase*May*

During May, each department meets with the County Manager and their Budget Analyst to review the line item budget. Staff is directed to examine ways to cut costs further in order to comply with the Board’s request for the recommended applicable millage and assessment rates.

June

On June 1, the Constitutional Offices submit their final budget to the County. In addition, the assessed property values and the Tax Collector’s budget are estimated. The Budget Office along with the County Manager review each of the departmental budgets, and necessary adjustments are made in formulating the County Manager’s recommended budget.

Public Commentary and Workshop Phase*July*

Pursuant to Florida Statutes, the taxable property values are certified on July 1, and the Tentative Budget is submitted by July 15. Financial information in the budget is presented in summary form and includes performance measures linked to the budget. This provides the opportunity for Commissioners to focus on programs rather than line item details.

During the second and third weeks of July, workshops may be held with the Board to review each department’s and division’s budget. These workshops are designed to provide the Commissioners with an understanding of the needs of the County departments and agencies and to provide an opportunity to add “enhancements” to the County Manager’s baseline budget within available funding.

August

The Tax Collector submits his budget to the Board and the State Department of Revenue. The Property Appraiser mails the Notices of Proposed Property Taxes to the citizens of Lake County.

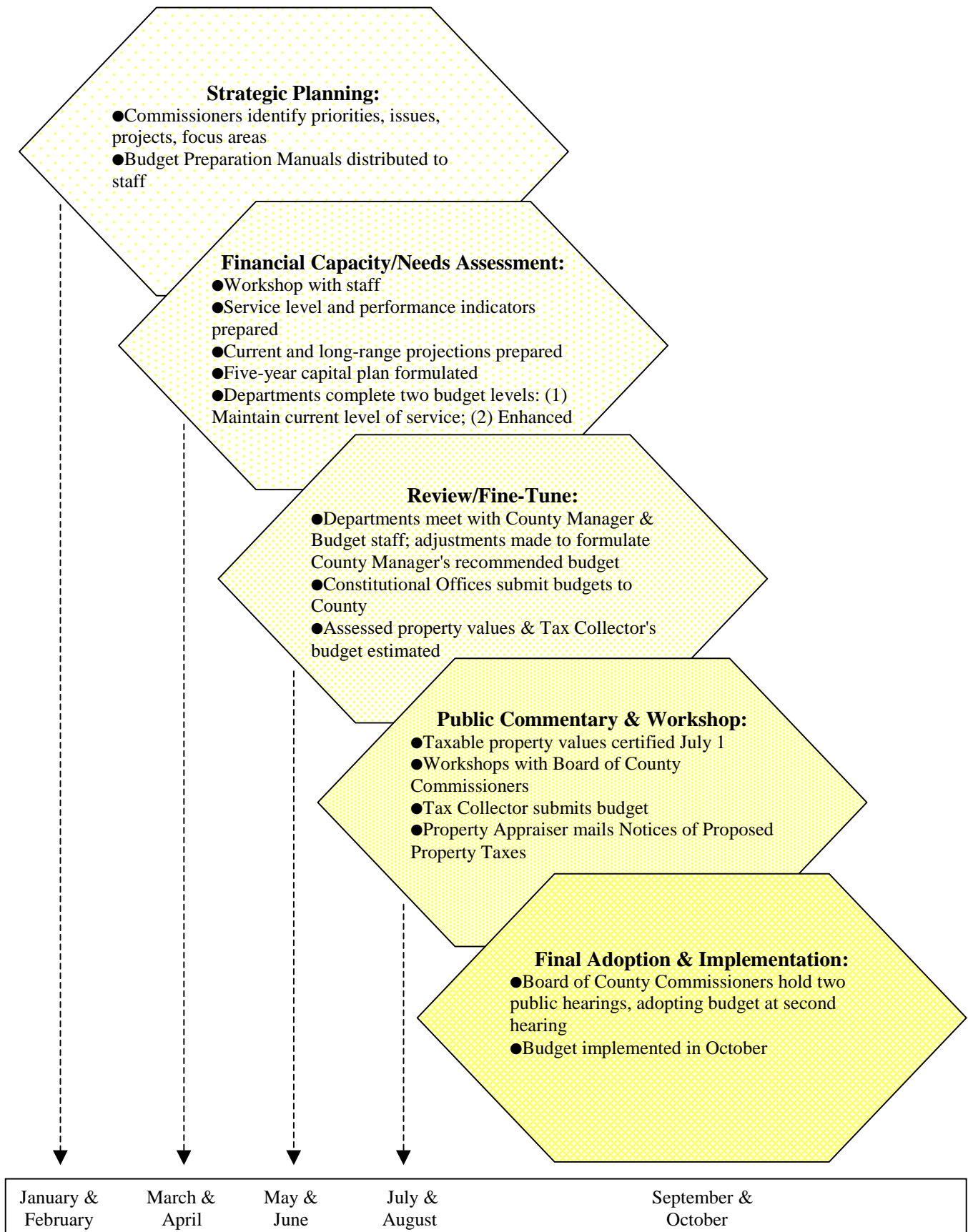
Final Adoption and Implementation Phase*September*

The Lake County Board of County Commissioners holds two public hearings on the millage rate as required by Florida Statutes. Citizens are notified of the time, date, and place for the first public hearing in the Notice of Proposed Property Taxes. That hearing, held the first week in September, sets the tentative millage rate.

A newspaper advertisement notifies citizens of the second (final) public hearing. These public hearings are held to give the taxpayers the opportunity to comment on the proposed budget and millage rate. The budget is adopted by the Board of County Commissioners during the third week in September, at the final public hearing.

October

The budget is implemented and budget adjustments will be made, as necessary, following fiscal policies and guidelines.





Budgeting for Results : Linking Citizens' Concerns to the Budget Process

Fiscal Years 2002 and 2003

The Lake County Fiscal Years 2002 and 2003 biennial budget links specific and direct concerns of its citizens to every aspect of the budget process. Emphasis throughout the process was to link citizens' concerns, the County's mission and vision, Commissioners' Focus Areas, and Departmental, program, and individual performance goals. Dollars were budgeted accordingly to complete the link.

The direction of the Lake County Board of County Commissioners, by unanimous consent, is to "provide the highest quality service by developing common goals with the public through a commitment to excellence." This section of the Budget Document provides the reader with the framework used in the budget process, and defines the way in which staff and departments set goals and measure results based on the link between community needs and the Commissioners' Focus Areas.

In the fall of 1997, citizens from civic groups, non-profit organizations, business, government and the community came together to develop recommendations in shaping the future of Lake County. Over 100 volunteers were trained as small group facilitators, and *Lake County Tomorrow* was formed. Sixty-nine community meetings brought over seven hundred *citizens* together, to voice concerns and make suggestions. Many *citizens* continue to participate at the County level on various boards and committees, and opportunities to address the commissioners in a public forum are provided. County staffers continue to present programs through the budget process which address these concerns.

The Vision and Mission of the County begins with concern for each and every citizen. The County *Vision Statement* answers the question: What is Lake County's most desirable future state? The vision of the County communicates our number one priority, and lends itself to tangible action and tangible measures. The *Mission Statement* answers the question: Why do we exist and for whom? We want to articulate our existence and ensure that everyone has the same understanding of purpose.

The Board of County Commissioners adopted the *Focus Areas* for Fiscal Years 2002 and 2003 to set the direction for the County Departments in fulfilling the vision and

mission. These Focus Areas provide a continuity for staff in creating biennial budget and performance measures. Work priorities and accountability has been established.

During the current budget process, each Department identified at least one departmental *Benchmark*, a project which systematically defines the best systems, processes, procedures and practices. Understanding what level of performance is really possible, and understanding why the gap exists between current performance and the optimum performance, is part of the process. Each benchmark project relates to one of the County's Focus Areas.

Program Goals answer the question: "What is most important to focus on and accomplish in order to fulfill the Mission, achieve our Vision, and best serve our citizens and customers?" *Program Objectives* are developed for each program goal, and become a measurable and quantifiable guidance to short-term planning and allocation of resources. *Program Performance Measures* are quantifiable indicators used to measure the progress against a particular objective in terms of workload, efficiency and effectiveness. *Action Steps* are used as the method of accomplishing the goals. Lake County employees are compensated annually through a pay-for-performance plan in which *individual goals* are set in order to achieve the program goals. Thus, the link is complete, with specific action steps of each of our employees tied directly to citizens' needs. Dollars are allocated to fund program goals and objectives.

Employees attend training classes to further understand and develop this linking process. As a result, more emphasis is now being placed on promoting and measuring efficiency and quality (effectiveness).

The following pages illustrate a sample of the Fiscal Year 2001 program accomplishments as well as 2002 and 2003 program goals, objectives or key action steps for each Focus Area goal. Details will be found in the Departmental Services section of this document, where the reader of this document will be able to cross reference a departmental goal or benchmark project to one of the Focus Areas and County goals on the ensuing pages.



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graph TD; CI([CITIZENS INPUT  
Service on Boards & Committees  
Citizens Academy, Surveys  
www.lakegovernment.com, E-mail  
Direct Contact (with Commissioners,  
County Manager, Staff)]); C([COMMISSIONERS  
Focus Areas]); D([DEPARTMENTS / DIV.  
Program Goals & Objectives  
Program Performance Measures]); PB([PROPOSED BUDGET  
Workshops  
Proposed Tax Levy]); PH([PUBLIC HEARINGS  
Citizens Comments]); AB([ADOPTED BUDGET &  
Final Tax Levy]); CI --> C; C --> D; D --> PB; PB --> PH; PH --> AB; AB --> CI; VS[Vision Statement  
Mission Statement]; IEG[Individual Employee Goals]; VS --> CI_C; IEG --> D_PB; style CI fill:#ffff00,stroke:#000,stroke-width:1px; style C fill:#90ee90,stroke:#000,stroke-width:1px; style D fill:#ffb6c1,stroke:#000,stroke-width:1px; style PB fill:#90ee90,stroke:#000,stroke-width:1px; style PH fill:#ffff00,stroke:#000,stroke-width:1px; style AB fill:#90ee90,stroke:#000,stroke-width:1px; style VS fill:#ffb6c1,stroke:#000,stroke-width:1px; style IEG fill:#ffb6c1,stroke:#000,stroke-width:1px;
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FOCUS AREA I - SUSTAINABLE ENVIRONMENT

Goal: *Maintain a sustainable environment for current and future generations by planning and managing growth areas and the infrastructure needed.*

Outcome: *Provide “Smart Growth” of present and future urban centers while providing our citizens with an adequate and total range of services needed.*

Strategies and Results

FOCUS I (A): Establish intergovernmental and corporate partnerships to provide “Smart Growth” through the planning, building and enhancement of present and future urban centers.

Fiscal Years 2000 and 2001 Results:

- The **Parks and Recreation Division** constructed a ball field at Paisley Park and a playground center at the McTureous Memorial Park.
- Developing the foundation for a new digital Lake County Water Resource Atlas was a major accomplishment for the **Water Resource Management Division**. The Atlas will be a County Internet-based program that will provide real-time water resource data to all citizens with Internet access.
- The **Planning and Development Division** helped to create a community-based plan for the Town of Montverde that will serve as a growth management tool for proposed land uses and future road alignments.

Fiscal Years 2002 and 2003 Program Goals, Objectives or Key Action Steps:

- By September 2002, the **Department of Facilities and Capital Improvements** will complete construction of Phase I of Lake Idamere Park, Twin Lakes Park, and Pine Forest Park.
- The **Facilities Management Division** will implement the management plan for the 263-acre Palatlahaha Environmental and Agricultural Reserve (PEAR) Park by June 2002. This will include establishing a plant nursery and studying the environment of the land to make recommendations regarding its use.
- The **Department of Public Works** will continue to reduce pollutants loading from stormwater runoff into lakes and streams through education, development review, and capital improvement retrofits of existing systems.
- By May 2002, the **Engineering Division** will establish a plan with the Florida Department of Transportation (FDOT) for stormwater retrofit of runoff from U.S. Highway 441 into Lake Gertrude Drainage Basin.
- By August 2002, a partnership will be established between the **Engineering Division** and the St. Johns River Water Management District (SJRWMD) and Orange County for inventory of the Lake Apopka Drainage Basin.
- The **Office of Agricultural Education Services** will implement the current proposal to assist the Department of Environmental Protection (DEP) in land management activities to ensure proper use of natural resources.
- The **Community Development Block Grant (CDBG) Division** will utilize CDBG funds that will address infrastructure deficiencies in low and moderate-income neighborhoods during FY 2002 and FY 2003.



FOCUS I (B): Ensure stability, credibility and confidence among citizenry in our ability to provide adequate and total range of services needed.

Fiscal Years 2000 and 2001 Results:

- The **Waste Management Facilities Operations Division** installed stationary compactors for solid waste at the Lady Lake Drop-Off Center, resulting in a 20% increase in tonnage transported.
- Lake County surpassed the state-mandated recycling rate by recycling 33% of all waste.
- The **County Outreach Development Office** held two nine-week courses for the Citizens Academy. The Academy was given an overall rating of "Excellent" by the 43 citizens who attended.
- The **Special Services Division** of Public Works successfully tested the Emergency Preparedness Plan for hurricane response in Lake County.
- The **Road Operations Division** inventoried 80% of Lake County traffic signs, to include locations and sign-specific information.
- The **Waste Management Division** entered into a new contract for hauling leachate, which resulted in a 16.7% decrease per gallon in the costs of leachate disposal.
- The **Building Services Division** provided eight on-site training sessions for contractors, inspectors, and plans examiners.
- The **Cooperative Extension Service Division** worked in cooperation with agricultural employers to help them comply with federal Environmental Protection Agency (EPA) Worker Protection Standards for pesticides.
- The **Soil and Water Conservation Division** worked to secure funding for the Prescription Water Conservation (PWC) program which will enable the Division to identify sources of water and evaluate the efficiency of its use.

Fiscal Years 2002 and 2003 Program Goals, Objectives or Key Action Steps:

- The **Department of Solid Waste** will fully implement Universal Collection of solid waste in Lake County for the November 2002 tax roll. The Department will also develop and implement a public awareness campaign on proper disposal of electronic products.
- A new recycling facility will be constructed by the **Waste Management Facilities Operations Division** to process increasing quantities of recyclable materials and divert waste to maximize landfill capacity. In addition, the Department will construct the Phase IIC Infill Landfill to provide Lake County with additional landfill capacity to meet the County's future needs while protecting the environment.
- By August 31, 2002, an Aquatic Plant Management brochure will be published and distributed by the **Special Services Division** for dissemination to schools, social organizations, and other individuals with an interest in Lake County aquatic plant management activities.
- The **Building Services Division** will make permit information available on the Internet by the end of FY 2002 and initialize an Internet permitting process by FY 2003.
- By March 2003, the **Soil and Water Conservation Division** will implement a water conservation program that will allow the Division to act as a mobile irrigation laboratory to evaluate water systems and properly manage irrigation.



FOCUS AREA II - ECONOMIC BASE

Goal: *Maintain an economic base and the infrastructure needed which will allow our citizens the ability to enjoy optimum employment, varied cultural opportunities and a quality standard of living.*

Outcome: *Increase the number of quality jobs and increase and diversify the tax base in Lake County.*

Strategies and Results

ACTION STEP 1: Develop and implement a plan to expand job creation.

Fiscal Years 2000 and 2001 Results:

- The average wage increased from \$10.39 to \$10.90 per hour.
- Lake County created 86 additional jobs during FY 2001 using Jobs Growth Investment (JGI) funds.
- The **Economic Development Office** sold 32 acres in the Lake County Christopher C. Ford Central Park to Home Depot for the development of a 122,000 square foot warehousing and transfer facility.
- The Five-Year Capital Improvement Plan was adopted on an annual basis and approved for the ensuing four years.
- The **Economic Development Office** successfully renegotiated a State Grant Agreement enabling Lake County to retain nearly \$800,000 in grant funding.

Fiscal Years 2002 and 2003 Program Goals, Objectives or Key Action Steps:

- Increase the average wage in Lake County to \$11.10 per hour during FY 2003.
- Attract at least 200 new jobs to Lake County through the JGI program during the two-year period.
- Sell at least 10 parcels of land in the Christopher C. Ford Central Park to new or expanding businesses.
- The JGI Procedure will be amended by September 2002 to simplify the process and to ensure consistency in application.
- By June 2002, in a partnership with EDC of Mid-Florida, a marketing plan for Lake County will be developed and implemented.

ACTION STEP 2: Develop and conduct a Tourism Summit to offer support for and gather input from the industry providers.

Fiscal Years 2000 and 2001 Results:

- A Tourism Summit was held by the **Office of Tourism** during FY 2001 and input from the industry providers was used to revise and update the Tourism Plan.



ACTION STEP 2 (Continued):

- With the continuing partnership with the Central Florida Sports Commission, the **Office of Tourism** brought to Lake County the NCAA Women's Division I Gold Championships, the Junior Olympics, the USA Triathlon National Championships, and the World Disabled Water-ski Championships. From FY 1998 to FY 2000, these sporting events made a \$4.6 million impact to the County.
- Program packages were added to the Tourism section of the County's website to allow Internet users to easily book reservations to Lake County hotels, events, and destinations.
- The **Office of Cultural, Heritage, and Natural Tourism** was established in FY 2001 to build a foundation for ecological, cultural, and historical awareness of Lake County.
- A telephone hotline was created by the **Office of Cultural, Heritage, and Natural Tourism** to provide information to citizens on upcoming activities, performances, and exhibits in Lake County.

Fiscal Years 2002 and 2003 Program Goals, Objectives or Key Action Steps:

- The **Office of Tourism** will continue to revamp their section of the County's website by adding new hotels and events to the program packages, adding special articles to feature upcoming activities, and including sections that will cater to the interests of travel writers.
- By April 2002, the **Office of Cultural, Heritage, and Natural Tourism** will create a database and publish an inventory listing that details all cultural and historical organizations in Lake County for use by the media and citizens.



FOCUS AREA III - NOURISH COMMUNITIES

Goal: *To nourish our communities enabling all residents the enjoyment of an aesthetically pleasing, safe, abundant and healthy lifestyle.*

Outcome: *Provide for the needs of our older population, provide for the well-being of our low income residents and our children, and provide for quality fire, emergency medical, and law enforcement services.*

Strategies and Results

FOCUS III (A): Ensure that Lake County provides for the needs of our growing older population.

Fiscal Years 2000 and 2001 Results:

- The **Veterans Services Division** established an additional outreach site at the Clermont Chamber of Commerce and assisted clients in securing more than \$462,500 in monetary benefits through the Department of Veteran Affairs.

Fiscal Years 2002 and 2003 Program Goals, Objectives or Key Action Steps:

- The **Community Development Division** will provide staff support to indigent care and senior citizen services advisory committees.
- The **Veterans Services Division** will conduct a Veteran Health Fair in FY 2002.

FOCUS III (B): Provide for well-being, both mind and body, of our low income residents and our children.

Fiscal Years 2000 and 2001 Results:

- The **Department of Community Services** provided \$38,239 in utility/rental assistance and \$53,500 for indigent burial assistance during FY 2001.
- The **Community Development Block Grant (CDBG) Division** assisted 288 citizens to purchase prescriptions, and provided 125 homebound seniors with home-delivered meals on weekends.
- The **Library Services Division** established a countywide literacy program for adults and those needing to learn English as a second language.

Fiscal Years 2002 and 2003 Program Goals, Objectives or Key Action Steps:

- The **Housing and Community Development Division** will transition two families annually from Section 8 rental assistance into home ownership.
- The **Children's Services Division** will provide grant writing and technical training to agencies that provide services to children and families.
- The **Social Services Section** will improve the method for qualifying for Fire and Solid Waste assessment payments and increase funding for hardships from \$4,000 to \$70,000.
- The **Library Services Division** will relocate the Marion Baysinger and Citrus Ridge Branch Libraries to permanent locations.



FOCUS III (C): Ensure the provision of quality services for fire, emergency medical services, and law enforcement.

Fiscal Years 2000 and 2001 Results:

- The **Animal Control Division** received the “Outstanding Agency of the Year” award by the Florida Animal Control Association.
- The **Animal Control Division** added a page to the County website entitled “Internet Pets,” which features information about animals that are ready for adoption.
- The **Emergency Management Division** developed a Terrorism Annex to address the roles and responsibilities of all appropriate agencies in the event of a terrorist incident.
- The **Fire and Rescue Division** added Advanced Life Support (ALS) service to three fire stations in the County.
- Seventeen of the County’s firefighters completed intensive medical training, including training on cardiac monitoring, administering medication, and establishing IVs, to attain the position of Firefighter/Paramedic.
- The **Fire and Rescue Division** added 15 firefighter/EMT positions in conjunction with the opening of two 24-hour manned fire stations.
- The **Wireless Emergency 911 (E-911) Division** of the Office of Communications Systems was re-appointed by Governor Bush to the seven-member Wireless 911 Board for the State of Florida.
- Phase I of the Automatic Location Identification (ALI) project was implemented by the **Wireless E-911 Division**, which will provide emergency call-takers with geographic locations of wireless callers.
- The **Probation Services Division** established a vehicle immobilization program for offenders convicted of Driving Under the Influence (DUI) and, in coordination with local law enforcement, established “Intoxilyzer 5000” alcohol testing.

Fiscal Years 2002 and 2003 Program Goals, Objectives or Key Action Steps:

- The **Emergency Management Division** will establish and coordinate the Lake County Terrorism Taskforce to handle all terrorism issues and concerns by November 2001.
- The **Fire and Rescue Division** will complete construction on the South Lake and Astor fire stations by June 2002, and purchase land for the Minneola fire station by September 2002.
- Complete the upgrade of the **Fire and Rescue Division’s** radio communication system by April 2002.
- The **Wireless E-911 Division** will implement Phase II of the ALI project, to allow Public Safety Answering Points (PSAPs) to obtain the call-back number and the location of a wireless user within 125 meters of the actual position.
- The **Probation Services Division** will implement a probation client classification system to identify clients who warrant more intense supervision.



FOCUS AREA IV - INCREASE CITIZEN CONFIDENCE

Goal: *To increase citizen confidence in Lake County government.*

Outcome: *Continue to identify the wants and needs of our citizenry; re-enforce employee commitment to customers and quality services; foster employee well-being, morale and self-worth, improve and enhance services for our customers.*

Strategies and Results

FOCUS IV (A): Continue to identify ways and means of ascertaining the wants and needs of our citizenry and which address the provision of services which affect their quality of life.

Fiscal Years 2000 and 2001 Results:

- The **Office of Human Resources** successfully implemented the Virtual Volunteering Program, which allows individuals to perform volunteer activities away from County premises.

Fiscal Years 2002 and 2003 Program Goals, Objectives or Key Action Steps:

- The **Office of Human Resources** will establish the Internship Program and the Teen Program by August 2002 to coordinate and promote internship and volunteer opportunities available to citizens.
- Shopper and vendor surveys will be conducted at the Farmers' Market by the **Fairgrounds Division** to identify areas for improvement. The target for Customer Satisfaction is at least 95%.

FOCUS IV (B): Focus on procedures, methods, and programs which enforce employee commitment to customers and quality services.

Fiscal Years 2000 and 2001 Results:

- In FY 2001, goals were added to the employee performance evaluation process, thereby giving employees incentives to further their professional goals, their department's objectives, and the County's mission.

Fiscal Years 2002 and 2003 Program Goals, Objectives or Key Action Steps:

- The **County Outreach Development Office** will develop the Quality Focus Group into a quality training and communications tool to further implement the quality criteria in County Departments.
- The **County Outreach Development Office** will conduct Point of Service Surveys (POS) to monitor customer satisfaction, with the objective to maintain at least a 90% satisfaction rate with County programs.

FOCUS IV (C): Establish internal programs which foster employee well-being, build morale, improve employee self-worth and provide for employee involvement through improved communications.

Fiscal Years 2000 and 2001 Results:

- The **Risk Management Division** held safety, health and pre-retirement expositions, initiated the wellness program, and completed hazard communication, and bloodborne pathogen and ergonomics training for County employees.
- The **Training and Development Division** coordinated several in-house computer training programs to develop software skills of County employees. The Division also conducted supervisory training programs to develop leadership skills of Division Directors and Supervisors.



FOCUS IV (C) Continued:

Fiscal Years 2002 and 2003 Program Goals, Objectives or Key Action Steps:

- The **Risk Management Division** will process 95% of workers compensation claims within 2 working days and maintain a rate of 96% workers compensation cases closed within 3 years.
- The **Risk Management Division** will resolve 90% of employee health insurance inquiries within 10 working days.

FOCUS IV (D): Establish additional methods and systems which will provide continuous reviews and upgrades in existing processes and programs and create improved and enhanced services for our customers.

Fiscal Years 2000 and 2001 Results:

- The **Office of Human Resources** successfully implemented the performance-based merit program in FY 2000, which ensures that an employee's compensation is dependent on an evaluation of their performance during the year.

Fiscal Years 2002 and 2003 Program Goals, Objectives or Key Action Steps:

- The **County Attorney's** office will conduct enhanced and updated monthly employee orientation seminars and a seminar for Boards, Committees and Cities on public records (Sunshine Law) and ethics.
- The **County Outreach Development Office** will complete the legal process necessary to place unneeded properties owned by the County back on the tax rolls within six months of acquisition.
- **BCC Administrative Support** will forward all Citizens' service requests within 2 working days.

FOCUS IV (E): Stay abreast and take advantage of new technologies to enable development of new methods in providing governmental services with expedience and ease.

Fiscal Years 2000 and 2001 Results:

- The **Assessment Section** successfully completed a two-year project certifying the non-ad valorem assessments to the Tax Collector using new software.
- The **Procurement Division** implemented the Purchasing Card Program countywide and improved the bid process so that vendors can register as bidders on-line and download bid documents and bid results all via the County's website.
- The **Information Technology Division** introduced virus control initiatives and new firewall technologies and implemented e-mail in over 400 personal computers with two buildings using wireless technology.

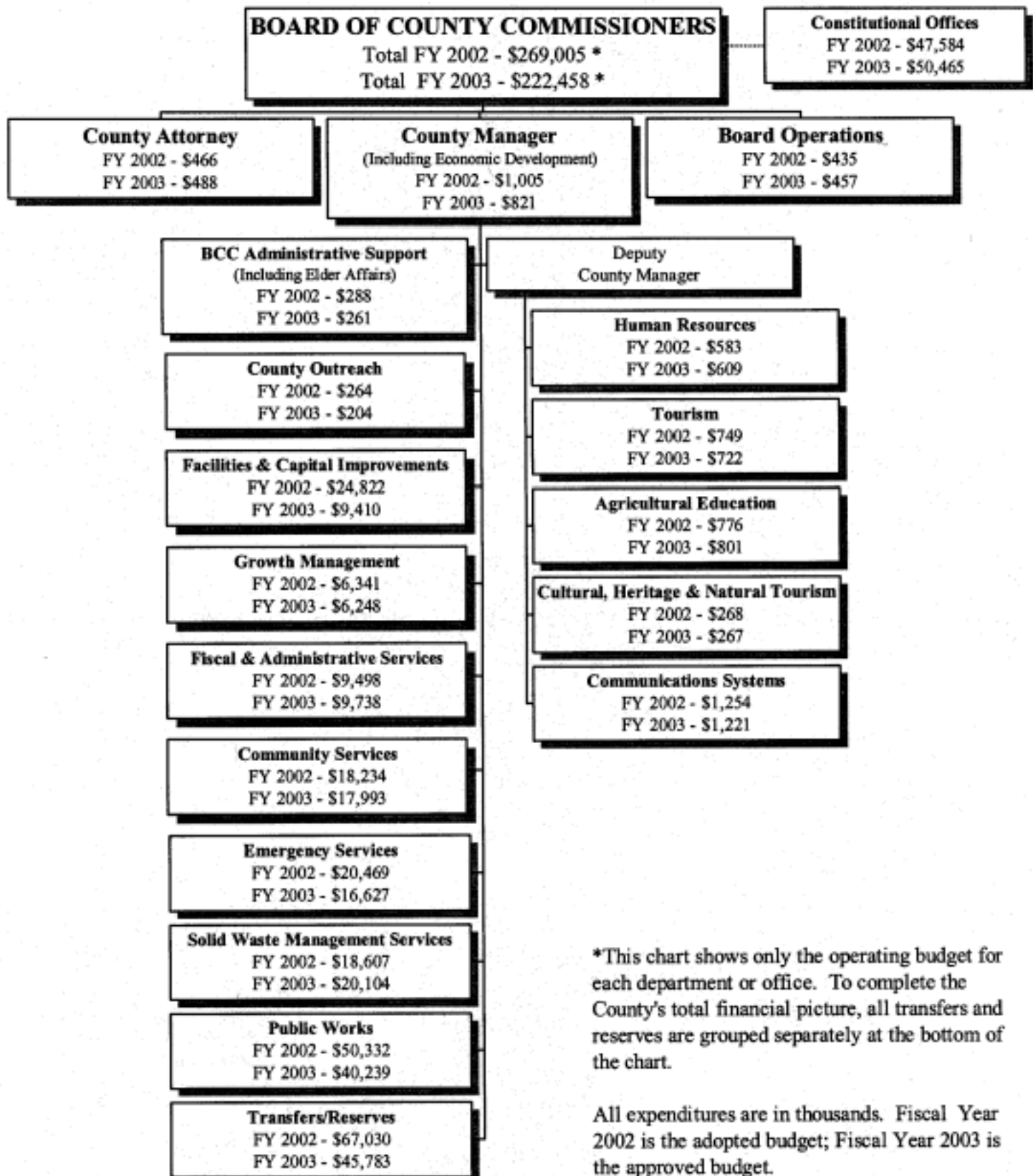
Fiscal Years 2002 and 2003 Program Goals, Objectives or Key Action Steps:

- The **Department of Solid Waste Management Services** will install a video surveillance system at the Waste-to-Energy Facility.
- By March 2003, the **Geographic Information Services Division** will complete parcel layer construction, create CITYview application for the municipalities, implement and integrate data warehouse, and complete geocoding street centerlines.
- The **Procurement Division** will implement e-procurement software in Fiscal Year 2003.
- The **Assessment Section** will debug CDPlus software by June 30, 2002, and coordinate implementation of new Fire and Rescue assessment module.





Lake County Budget by Department/Office



*This chart shows only the operating budget for each department or office. To complete the County's total financial picture, all transfers and reserves are grouped separately at the bottom of the chart.

All expenditures are in thousands. Fiscal Year 2002 is the adopted budget; Fiscal Year 2003 is the approved budget.

**OVERVIEW**

This section provides a general discussion of each expenditure function, along with the changes in spending levels from the prior year. A detailed review of Major Revenue Sources begins on page 117.

EXPENDITURES BY FUNCTION

General Government develops and implements policies and program alternatives, provides financial and administrative services to the government as a whole, and includes provisions for maintenance on general facilities. The General Government budget fluctuates with a \$1.6 million increase and a \$15.7 million decrease for the two budget years. The increase in Fiscal Year 2002 is primarily due to rebudgets - \$1.2 million in the General Fund alone. Fiscal Year 2003 changes are directly related to the completion of major capital projects using Infrastructure Sales Tax dollars. This category also provides funding to maintain the current levels of service in Fiscal and Administrative Services, Personnel, Risk Management, and the County Manager, County Attorney, and Commissioners' Offices. No new staff positions were added in either fiscal year.

Judiciary are the court-related expenditures including the Offices of the State Attorney, Public Defender, Conflict Attorneys, Guardian Ad Litem and Circuit Judges. The budget increased slightly due to anticipated court costs.

Public Safety provides emergency medical service, public education, fire prevention and fire suppression; defense against and relief for other natural disasters; and payments made to the district medical examiner. The change in the Public Safety budget of \$2.5 million (11%) is primarily due to the addition of 15 new firefighters and capital outlay, including vehicles and two new stations. In addition, the Countywide Ambulance budget rose approximately \$400,000 in Fiscal Year 2003 in anticipation of a 9% increase in gross taxable value of countywide properties.

Physical Environment costs are those associated with providing for the collection and disposal of garbage, refuse, and solid waste; conservation and resource management, such as pollution and aquatic weed control; and agricultural programs. This budget increased 8.5% (\$1.8 million) in Fiscal Year 2003 to fund the construction of a new landfill, Phase IIIA.

Transportation provides for a safe, well-designed highway and drainage system; maintains and repairs county-owned vehicles; and provides services for ancillary facilities, such as bridges, sidewalks, traffic control devices, rights-of-way, shoulders, and other

facilities incidental to the safe and adequate flow of vehicles and pedestrians. The Fiscal Year 2002 \$9.7 million (27%) increase, and corresponding decline the following year, are due to the completion of major Road Impact Fee Fund projects.

Economic Development includes services that develop and improve the economic condition of the community and its citizens. The three major countywide economic development programs are (a) the Jobs Growth Incentive package, which assists new or expanding businesses who meet certain criteria; (b) the Community Development Block Grant (CDBG), awarded by the U.S. Department of Housing and Urban Development (HUD) under Title I of the Housing and Community Development Act; and (c) a Section 8 Grant from HUD which provides housing assistance to qualified persons.

The CDBG Grant was awarded to the County in 2001, and increased slightly in 2002. Projections for Fiscal Year 2003 are a conservative estimate since the awards have not been made, and a budget amendment will be made to account for the actual receipt and expenditures.

Human Services expenditures relate to the services for the care, treatment, and control of human illness, injury, or handicap; mental health; provisions for the health care of indigents; and other services relating to the control and prevention of disease, such as mosquito and animal control. The budget changes were due primarily to an increase in the state-funded Affordable Housing Grant award for 2002 and lower projections for 2003.

Culture and Recreation costs include funding to local libraries; providing and maintaining public parks and recreation facilities; and current and long-range plans for bike paths and a rails/trails project. The \$4 million recreational facilities projects using bonded Pari-Mutuel dollars are scheduled to be complete in 2002. Also, the 2003 budget was reduced by \$700,000 for recreation grants awarded to cities and other agencies that were funded from the Extra Penny Sales Tax.

Intergovernmental Transfers are the largest expenditure category, representing funding transferred to the Offices of the Lake County Sheriff, Property Appraiser, Tax Collector, and Clerk of Courts. Each of these Constitutional Offices maintains a separate budget to provide constitutionally mandated services.

Interfund Transfers are monies transferred from one fund to another and may constitute payment or reimbursement for goods provided or services performed. An example would be monies transferred from the Fire and Rescue Fund to the General Fund to partially pay for Assessment Services or administrative costs. Typically, a transfer is used to segregate a specific amount to facilitate the accounting process.



Examples include transfers from the General Fund to the County Library Fund, and monies collected in the County Sales Tax Fund and transferred to the Capital Projects Fund.

At the time the budget was adopted, the status of the renewal of the Extra Penny Sales Tax was unknown. That revenue is typically received into the County Sales Tax Revenue Fund, and most of the \$11 to \$12 million is transferred to the Sales Tax Bond Debt Service Fund and the Sales Tax Capital Projects Fund. The final \$4 million transfer was budgeted in 2003.

Contingencies/Reserves represent the net difference of financial resources and uses, and constitute 14% of this year's total budget. The contingency in the Solid Waste Fund was reduced by \$1.9 million in 2002 to cover increasing costs for the waste-to-energy facility. The Emergency Services and Solid Waste Fund contingencies were reduced in 2003 as costs escalate faster than revenues. The decline in reserves for 2003 is primarily a result of the final payment made on the Sales Tax Refunding Revenue Bonds.

The unreserved fund balance – contingency – represents the net financial resources that are expendable or available for appropriation. Reserves, however, are legally restricted for a specific purpose and are not available for general appropriation.

Growth of reserves and contingencies occur when revenues exceed expenditures, or when a specific use is required either by Statutes or vote of the Commissioners. Contingencies and reserves are similar to an enterprise's net equity (assets less liabilities) and

should only be used for non-recurring, non-operational expenditures, since once the funds are spent, they are only replenished by expenditures or by future year resources in excess. Specific reserves in the General Fund include:

- Facility Maintenance Reserve restricted for repair or replacement of public building infrastructure equipment (air conditioning, roofing, painting, etc.)
- Reserve for Capital Projects
- Special Reserve, adopted by the Commissioners to fund the Jobs Growth Incentive Program and other designated projects
- Reserve for Law Enforcement

Other Special Reserve accounts set aside dollars by Fund for a designated purpose. For example: Fire Services or Public Works infrastructure.

Projected Changes in Fund Balance. The information on pages 44 and 45 of this document shows budgeted beginning fund balances in a given year substantially higher than the budgeted ending fund balances of the fund for the prior year. This is particularly true in the following four major funds: General Fund, County Transportation Trust Fund, Road Impact Fee Fund, and the Affordable Housing Trust Fund. In each instance, even though projects are budgeted for the fiscal year, the reality is that not all projects can be completed and must be rebudgeted the following year. Therefore, the actual ending balance of these funds, which becomes the beginning balance for the following year, is higher than budgeted.

CONTINGENCIES AND RESERVES – ALL FUNDS (In Millions of Dollars)

| | 1999 Adopted | 2000 Adopted | 2001 Adopted | 2002 Adopted | 2003 Approved |
|--|-----------------|-----------------|-----------------|-----------------|------------------|
| Contingency | \$ 7.6 | \$ 12.2 | \$ 10.5 | \$ 8.7 | \$ 5.0 |
| General Fund Special Reserve | 4.8 | 4.2 | 3.3 | 2.7 | 2.4 |
| General Fund Capital Projects Reserve | - | .6 | .9 | 2.9 | 2.9 |
| General Fund Economic Stabilization | 2.1 | 3.2 | 3.2 | 5.3 | 3.8 |
| Impact Fee Fund Reserve | - | .5 | 1.2 | 1.7 | 2.0 |
| Stormwater Management Fund Reserve | - | .3 | 1.2 | 1.0 | 1.1 |
| Debt Service Fund Reserve | 3.5 | 3.3 | 3.4 | 3.5 | .07 |
| Sales Tax Capital Projects Fund Reserve | 1.2 | 3.9 | 4.2 | 3.4 | 4.4 |
| Solid Waste Closure & Long-Term Care Fund | 2.9 | 3.2 | 3.5 | 3.0 | 2.9 |
| Insurance Funds Reserves | 2.8 | 2.2 | 2.0 | 3.2 | 1.7 |
| Project Specific Reserves, All Other Funds | 3.4 | 5.4 | 4.0 | 3.1 | 1.9 |
| Total Ending Fund Balance | \$ 28.3 | \$ 39.0 | \$ 37.4 | \$ 38.5 | \$ 28.2 |



Fiscal Years 2002 and 2003

REVENUE BY CATEGORY - FY 2002 ALL FUNDS SUMMARY

| Fund | Taxes | Licenses and Permits | Intergovernmental Revenue |
|---|----------------------|-------------------------|------------------------------|
| GENERAL | \$ 43,939,136 | \$ 426,000 | \$ 13,650,499 |
| SPECIAL REVENUE | | | |
| County Transportation Trust Fund | 5,351,203 | - | 4,745,167 |
| Christopher C. Ford Central Park Fund | - | - | - |
| Road Impact Fees Fund | - | - | - |
| Mosquito Management Fund | - | - | 34,328 |
| Law Library Fund | - | - | - |
| Aquatic Plant Management Fund | - | - | 48,000 |
| Fish Conservation Fund | - | 21,000 | - |
| Community Development Fund | - | - | 1,020,000 |
| Public Transportation Fund | - | - | 20,000 |
| Lake County Ambulance Fund | 4,512,901 | - | - |
| Stormwater Management Fund | 1,491,294 | - | - |
| Emergency 911 Fund | - | - | - |
| Resort/Development Tax Fund | 736,890 | - | 3,500 |
| Lake County Affordable Housing Assistance Trust | - | - | 1,844,860 |
| Section 8 Housing Fund | - | - | 1,461,984 |
| Greater Hills MSBU | - | - | - |
| Law Enforcement Trust Fund | - | - | - |
| Criminal Justice Trust Fund | - | - | - |
| Greater Groves MSBU | - | - | - |
| County Sales Tax Revenue Fund | 11,500,000 | - | - |
| Village Green Street Lighting | - | - | - |
| Greater Pines Municipal Services | - | - | - |
| Picciola Island Street Lighting | - | - | - |
| Valencia Terrace Street Lighting | - | - | - |
| Lake County Pollution Recovery Fund | - | - | - |
| Lake County Code Enforcement Liens Fund | - | - | - |
| Building Services | - | 4,356,611 | - |
| County Fire Control Fund | 7,441,899 | - | 55,720 |
| Fire Services Impact Fee Trust Fund | - | - | - |
| DEBT SERVICE | | | |
| Sales Tax Bond Debt Service Fund | - | - | - |
| Pari-Mutuel Bond Fund | - | - | 297,667 |
| CAPITAL PROJECTS | | | |
| Sales Tax Capital Projects | - | - | - |
| Parks Capital Projects | - | - | - |
| ENTERPRISE | | | |
| Landfill Enterprise Fund | 250,000 | - | 50,200 |
| Solid Waste Capital Projects | - | - | - |
| Solid Waste Closures & Long-Term Care | - | - | - |
| Solid Waste Long-Term Capital Projects | - | - | - |
| INTERNAL SERVICE | | | |
| Property and Casualty | - | - | - |
| Employee Group Benefits | - | - | - |
| Fleet Maintenance | - | - | - |
| TRUST AND AGENCY | | | |
| Animal Shelter Trust Fund | - | - | - |
| Employees Benefit Fund | - | - | - |
| County Library System Fund | - | - | 365,768 |
| TOTAL REVENUE BY CATEGORY | \$ 75,223,323 | \$ 4,803,611 | \$ 23,597,693 |

Revenue Summary

| Charges for Services | Fines and Forfeits | Miscellaneous Revenues | Other Sources | Less: Statutory Requirements | Total |
|-------------------------|-----------------------|---------------------------|-----------------------|---------------------------------|-----------------------|
| \$ 5,225,709 | \$ 1,274,500 | \$ 1,550,200 | \$ 26,440,851 | \$ (3,303,302) | \$ 89,203,593 |
| 283,280 | - | 558,500 | 3,526,737 | (546,908) | 13,917,979 |
| - | - | 1,155,000 | 1,753,768 | (57,750) | 2,851,018 |
| - | - | 11,245,583 | 21,831,464 | (562,279) | 32,514,768 |
| - | - | 2,800 | 694,784 | (1,856) | 730,056 |
| 150,000 | - | 15,500 | 10,547 | (8,275) | 167,772 |
| - | - | 500 | 224,814 | (2,425) | 270,889 |
| - | - | 1,000 | 114,904 | (1,100) | 135,804 |
| - | - | - | 211,475 | (51,000) | 1,180,475 |
| 1,049,591 | - | 1,000 | 334,558 | (53,530) | 1,351,619 |
| - | - | 52,000 | 2,169,495 | (228,244) | 6,506,152 |
| - | - | 51,600 | 1,222,839 | (77,145) | 2,688,588 |
| 983,350 | - | 39,000 | 691,861 | (51,118) | 1,663,093 |
| 1,000 | - | 35,000 | 705,952 | (38,819) | 1,443,523 |
| - | - | 140,000 | 1,387,196 | (99,243) | 3,272,813 |
| - | - | 28,900 | 337,500 | (74,544) | 1,753,840 |
| - | - | 185,905 | 45,282 | (9,295) | 221,892 |
| - | - | 500 | 2,000 | - | 2,500 |
| - | 186,579 | 5,000 | - | (9,579) | 182,000 |
| - | - | 132,381 | 80,026 | (6,619) | 205,788 |
| - | - | 1,200 | 611,191 | (575,060) | 11,537,331 |
| - | - | 5,145 | 7,526 | (257) | 12,414 |
| - | - | 130,677 | 5,353 | (6,533) | 129,497 |
| - | - | 2,177 | 1,142 | (109) | 3,210 |
| - | - | 2,133 | 949 | (107) | 2,975 |
| - | 1,000 | 400 | 25,101 | (70) | 26,431 |
| - | 10,000 | 500 | 59,000 | (525) | 68,975 |
| 119,504 | 8,200 | 15,000 | 89,074 | (224,966) | 4,363,423 |
| 25,000 | - | 418,610 | 6,861,501 | (397,061) | 14,405,669 |
| - | - | 392,776 | 1,351,629 | (19,639) | 1,724,766 |
| - | - | 72,000 | 7,755,927 | (3,600) | 7,824,327 |
| - | - | 10,000 | 3,971,537 | (15,383) | 4,263,821 |
| - | - | 100,000 | 19,073,777 | (5,000) | 19,168,777 |
| - | - | 1,000 | 659,567 | (50) | 660,517 |
| 17,028,419 | - | 346,000 | 3,611,036 | - | 21,285,655 |
| - | - | - | 2,494,155 | - | 2,494,155 |
| - | - | 154,116 | 3,641,257 | - | 3,795,373 |
| - | - | 76,068 | 2,136,203 | - | 2,212,271 |
| 1,613,430 | - | 60,000 | 1,405,540 | (3,000) | 3,075,970 |
| 3,343,000 | - | 150,000 | 2,557,730 | (7,500) | 6,043,230 |
| 1,204,120 | - | 400 | 409,570 | (20) | 1,614,070 |
| - | - | 7,000 | 60,545 | - | 67,545 |
| - | - | 1,585 | 4,594 | - | 6,179 |
| 500 | 2,000 | 16,000 | 3,569,652 | - | 3,953,920 |
| \$ 31,026,903 | \$ 1,482,279 | \$ 17,163,156 | \$ 122,149,609 | \$ (6,441,911) | \$ 269,004,663 |



Fiscal Years 2002 and 2003

EXPENDITURE BY FUNCTION - FY 2002 ALL FUNDS SUMMARY

| Fund | General Government | Judiciary | Public Safety | Physical Environment |
|---|-----------------------|---------------------|----------------------|-------------------------|
| GENERAL | \$ 15,235,403 | \$ 1,798,697 | \$ 3,097,414 | \$ 1,449,778 |
| SPECIAL REVENUE | | | | |
| County Transportation Trust Fund | - | - | - | - |
| Christopher C. Ford Central Park Fund | - | - | - | - |
| Road Impact Fees Fund | - | - | - | - |
| Mosquito Management Fund | - | - | - | - |
| Law Library Fund | - | 158,337 | - | - |
| Aquatic Plant Management Fund | - | - | - | 263,889 |
| Fish Conservation Fund | - | - | - | 52,000 |
| Community Development Fund | - | - | - | - |
| Public Transportation Fund | - | - | - | - |
| Lake County Ambulance Fund | 75,000 | - | 5,086,492 | - |
| Stormwater Management Fund | - | - | - | 1,542,057 |
| Emergency 911 Fund | - | - | 913,458 | - |
| Resort/Development Tax Fund | - | - | - | - |
| Lake County Affordable Housing Assistance Trust | - | - | - | - |
| Section 8 Housing Fund | - | - | - | - |
| Greater Hills MSBU | - | - | - | - |
| Law Enforcement Trust Fund | - | - | 2,500 | - |
| Criminal Justice Trust Fund | - | - | - | - |
| Greater Groves MSBU | - | - | - | - |
| County Sales Tax Revenue Fund | - | - | - | - |
| Village Green Street Lighting | - | - | - | - |
| Greater Pines Municipal Services | - | - | - | - |
| Picciola Island Street Lighting | - | - | - | - |
| Valencia Terrace Street Lighting | - | - | - | - |
| Lake County Pollution Recovery Fund | - | - | - | 19,550 |
| Lake County Code Enforcement Liens Fund | - | - | 68,975 | - |
| Building Services | - | - | 3,471,301 | - |
| County Fire Control Fund | 1,283,665 | - | 11,120,004 | - |
| Fire Services Impact Fee Trust Fund | - | - | 1,476,081 | - |
| DEBT SERVICE | | | | |
| Sales Tax Bond Debt Service Fund | 4,291,300 | - | - | - |
| Pari-Mutuel Bond Fund | 295,323 | - | - | - |
| CAPITAL PROJECTS | | | | |
| Sales Tax Capital Projects | 15,693,673 | - | - | - |
| Parks Capital Projects | - | - | - | - |
| ENTERPRISE | | | | |
| Landfill Enterprise Fund | - | - | - | 15,223,547 |
| Solid Waste Capital Projects | - | - | - | 2,130,312 |
| Solid Waste Closures & Long-Term Care | - | - | - | 818,823 |
| Solid Waste Long-Term Capital Projects | - | - | - | 327,675 |
| INTERNAL SERVICE | | | | |
| Property and Casualty | - | - | - | - |
| Employee Group Benefits | - | - | - | - |
| Fleet Maintenance | - | - | - | - |
| TRUST AND AGENCY | | | | |
| Animal Shelter Trust Fund | - | - | - | - |
| Employees Benefit Fund | - | - | - | - |
| County Library System Fund | - | - | - | - |
| TOTAL EXPENDITURE BY FUNCTION | \$ 36,874,364 | \$ 1,957,034 | \$ 25,236,225 | \$ 21,827,631 |

Expenditure Summary

| Transportation | Economic Environment | Human Services | Culture and Recreation | Transfers and Internal Services | Contingency/Reserves | Total |
|----------------------|----------------------|---------------------|------------------------|---------------------------------|----------------------|-----------------------|
| \$ - | \$ 890,021 | \$ 4,677,742 | \$ 2,021,000 | \$ 47,854,389 | \$ 12,179,149 | \$ 89,203,593 |
| 12,555,852 | - | - | - | 889,860 | 472,267 | 13,917,979 |
| - | 102,219 | - | - | 1,082,750 | 1,666,049 | 2,851,018 |
| 31,545,643 | - | - | - | 969,125 | - | 32,514,768 |
| - | - | 710,056 | - | - | 20,000 | 730,056 |
| - | - | - | - | 8,275 | 1,160 | 167,772 |
| - | - | - | - | - | 7,000 | 270,889 |
| - | - | - | - | 31,100 | 52,704 | 135,804 |
| - | 888,392 | 140,000 | - | 55,183 | 96,900 | 1,180,475 |
| 1,301,652 | - | - | - | 8,914 | 41,053 | 1,351,619 |
| - | - | - | - | 135,297 | 1,209,363 | 6,506,152 |
| - | - | - | - | 121,854 | 1,024,677 | 2,688,588 |
| - | - | - | - | 48,650 | 700,985 | 1,663,093 |
| - | - | - | 882,976 | 38,820 | 521,727 | 1,443,523 |
| - | - | 3,272,813 | - | - | - | 3,272,813 |
| - | 1,501,942 | - | - | 49,954 | 201,944 | 1,753,840 |
| 156,160 | - | - | - | 20,450 | 45,282 | 221,892 |
| - | - | - | - | - | - | 2,500 |
| - | - | - | - | 182,000 | - | 182,000 |
| 123,160 | - | - | - | 14,562 | 68,066 | 205,788 |
| - | - | - | - | 11,537,331 | - | 11,537,331 |
| 7,082 | - | - | - | 565 | 4,767 | 12,414 |
| 109,760 | - | - | - | 14,373 | 5,364 | 129,497 |
| 1,829 | - | - | - | 240 | 1,141 | 3,210 |
| 1,792 | - | - | - | 235 | 948 | 2,975 |
| - | - | - | - | - | 6,881 | 26,431 |
| - | - | - | - | - | - | 68,975 |
| - | - | - | - | 863,184 | 28,938 | 4,363,423 |
| - | - | - | - | 615,162 | 1,386,838 | 14,405,669 |
| - | - | - | - | 29,346 | 219,339 | 1,724,766 |
| - | - | - | - | - | 3,533,027 | 7,824,327 |
| - | - | - | 3,968,498 | - | - | 4,263,821 |
| - | - | - | - | - | 3,475,104 | 19,168,777 |
| - | - | - | 645,517 | - | 15,000 | 660,517 |
| - | - | - | - | 3,054,763 | 3,007,345 | 21,285,655 |
| - | - | - | - | 4,596 | 359,247 | 2,494,155 |
| - | - | - | - | 3,944 | 2,972,606 | 3,795,373 |
| - | - | - | - | 2,512 | 1,882,084 | 2,212,271 |
| - | - | - | - | 1,955,127 | 1,120,843 | 3,075,970 |
| - | - | - | - | 3,958,385 | 2,084,845 | 6,043,230 |
| - | - | - | - | 1,596,050 | 18,020 | 1,614,070 |
| - | - | 3,500 | - | - | 64,045 | 67,545 |
| - | - | - | - | 6,179 | - | 6,179 |
| - | - | - | 3,938,920 | - | 15,000 | 3,953,920 |
| \$ 45,802,930 | \$ 3,382,574 | \$ 8,804,111 | \$ 11,456,911 | \$ 75,153,175 | \$ 38,509,708 | \$ 269,004,663 |



REVENUE BY CATEGORY - FY 2003 ALL FUNDS SUMMARY

| Fund | Taxes | Licenses and Permits | Intergovernmental Revenue |
|---|----------------------|-------------------------|------------------------------|
| GENERAL | \$ 47,864,040 | \$ 441,000 | \$ 14,348,212 |
| SPECIAL REVENUE | | | |
| County Transportation Trust Fund | 5,420,273 | - | 4,683,168 |
| Christopher C. Ford Central Park Fund | - | - | - |
| Road Impact Fees Fund | - | - | - |
| Mosquito Management Fund | - | - | 34,328 |
| Law Library Fund | - | - | - |
| Aquatic Plant Management Fund | - | - | 48,000 |
| Fish Conservation Fund | - | 21,500 | - |
| Community Development Fund | - | - | 1,020,000 |
| Public Transportation Fund | - | - | 20,000 |
| Lake County Ambulance Fund | 4,963,891 | - | - |
| Stormwater Management Fund | 2,127,153 | - | - |
| Emergency 911 Fund | - | - | - |
| Resort/Development Tax Fund | 810,579 | - | - |
| Lake County Affordable Housing Assistance Trust | - | - | 1,796,700 |
| Section 8 Housing Fund | - | - | 1,535,018 |
| Greater Hills MSBU | - | - | - |
| Law Enforcement Trust Fund | - | - | - |
| Criminal Justice Trust Fund | - | - | - |
| Greater Groves MSBU | - | - | - |
| County Sales Tax Revenue Fund | 3,074,141 | - | - |
| Village Green Street Lighting | - | - | - |
| Greater Pines Municipal Services | - | - | - |
| Picciola Island Street Lighting | - | - | - |
| Valencia Terrace Street Lighting | - | - | - |
| Lake County Pollution Recovery Fund | - | - | - |
| Lake County Code Enforcement Liens Fund | - | - | - |
| Building Services | - | 4,220,690 | - |
| County Fire Control Fund | 7,813,994 | - | 15,760 |
| Fire Services Impact Fee Trust Fund | - | - | - |
| DEBT SERVICE | | | |
| Sales Tax Bond Debt Service Fund | - | - | - |
| Pari-Mutuel Bond Fund | - | - | 297,667 |
| CAPITAL PROJECTS | | | |
| Sales Tax Capital Projects | - | - | - |
| Parks Capital Projects | - | - | - |
| ENTERPRISE | | | |
| Landfill Enterprise Fund | 250,000 | - | 200 |
| Solid Waste Capital Projects | - | - | - |
| Solid Waste Closures & Long-Term Care | - | - | - |
| Solid Waste Long-Term Capital Projects | - | - | - |
| INTERNAL SERVICE | | | |
| Property and Casualty | - | - | - |
| Employee Group Benefits | - | - | - |
| Fleet Maintenance | - | - | - |
| TRUST AND AGENCY | | | |
| Animal Shelter Trust Fund | - | - | - |
| Employees Benefit Fund | - | - | - |
| County Library System Fund | - | - | 440,000 |
| TOTAL REVENUE BY CATEGORY | \$ 72,324,071 | \$ 4,683,190 | \$ 24,239,053 |

Revenue Summary

| Charges for Services | Fines and Forfeits | Miscellaneous Revenues | Other Sources | Less: Statutory Requirements | Total |
|-------------------------|-----------------------|---------------------------|----------------------|---------------------------------|-----------------------|
| \$ 5,254,151 | \$ 1,274,500 | \$ 1,551,700 | \$ 20,936,448 | \$ (3,536,680) | \$ 88,133,371 |
| 305,490 | - | 1,117,500 | 2,670,002 | (576,322) | 13,620,111 |
| - | - | 1,505,000 | 1,723,799 | (75,250) | 3,153,549 |
| - | - | 13,052,740 | 9,850,775 | (652,637) | 22,250,878 |
| - | - | 2,800 | 700,859 | (1,856) | 736,131 |
| 155,000 | - | 15,500 | 9,435 | (8,525) | 171,410 |
| - | - | 250 | 224,151 | (2,413) | 269,988 |
| - | - | 1,000 | 53,804 | (1,125) | 75,179 |
| - | - | - | - | (51,000) | 969,000 |
| 1,265,463 | - | 1,200 | 464,282 | (64,333) | 1,686,612 |
| - | - | 52,000 | 1,433,810 | (250,794) | 6,198,907 |
| - | - | 61,700 | 1,103,423 | (109,443) | 3,182,833 |
| 1,006,350 | - | 40,000 | 706,503 | (52,318) | 1,700,535 |
| 1,000 | - | 33,000 | 560,546 | (42,229) | 1,362,896 |
| - | - | 140,000 | 1,000,000 | (96,835) | 2,839,865 |
| - | - | 29,095 | 201,944 | (78,206) | 1,687,851 |
| - | - | 195,429 | 54,577 | (9,771) | 240,235 |
| - | - | 500 | 2,000 | - | 2,500 |
| - | 186,579 | 5,000 | - | (9,579) | 182,000 |
| - | - | 144,976 | 74,685 | (7,249) | 212,412 |
| - | - | 1,200 | 575,060 | (153,767) | 3,496,634 |
| - | - | 6,314 | 5,024 | (316) | 11,022 |
| - | - | 140,190 | 11,897 | (7,010) | 145,077 |
| - | - | 2,250 | 1,250 | (113) | 3,387 |
| - | - | 2,192 | 1,114 | (110) | 3,196 |
| - | 1,000 | 400 | 6,881 | (70) | 8,211 |
| - | 10,000 | 200 | 25,000 | (510) | 34,690 |
| 121,163 | 8,800 | 15,000 | - | (218,283) | 4,147,370 |
| 25,000 | - | 419,610 | 2,104,958 | (413,718) | 9,965,604 |
| - | - | 404,139 | 238,978 | (20,207) | 622,910 |
| - | - | 72,000 | 4,286,627 | (3,600) | 4,355,027 |
| - | - | 10,000 | 15,383 | (15,383) | 307,667 |
| - | - | 50,000 | 7,067,971 | (2,500) | 7,115,471 |
| - | - | 1,000 | 50,050 | (50) | 51,000 |
| 18,226,461 | - | 347,500 | 2,828,281 | - | 21,652,442 |
| - | - | - | 1,959,247 | - | 1,959,247 |
| - | - | 133,767 | 3,272,606 | - | 3,406,373 |
| - | - | 83,878 | 2,213,957 | - | 2,297,835 |
| 1,663,970 | - | 60,000 | 1,042,759 | (3,000) | 2,763,729 |
| 3,361,160 | - | 150,000 | 2,084,845 | (7,500) | 5,588,505 |
| 1,257,072 | - | 400 | 389,840 | (20) | 1,647,292 |
| - | - | 7,800 | 64,045 | - | 71,845 |
| - | - | 1,585 | - | - | 1,585 |
| 500 | 2,500 | 16,200 | 3,666,349 | - | 4,125,549 |
| \$ 32,642,780 | \$ 1,483,379 | \$ 19,875,015 | \$ 73,683,165 | \$ (6,472,722) | \$ 222,457,931 |



Fiscal Years 2002 and 2003

EXPENDITURE BY FUNCTION - FY 2003 ALL FUNDS SUMMARY

| Fund | General Government | Judiciary | Public Safety | Physical Environment |
|---|-----------------------|---------------------|----------------------|-------------------------|
| GENERAL | \$ 13,874,123 | \$ 1,831,714 | \$ 3,014,900 | \$ 1,488,058 |
| SPECIAL REVENUE | | | | |
| County Transportation Trust Fund | - | - | - | - |
| Christopher C. Ford Central Park Fund | - | - | - | - |
| Road Impact Fees Fund | - | - | - | - |
| Mosquito Management Fund | - | - | - | - |
| Law Library Fund | - | 156,537 | - | - |
| Aquatic Plant Management Fund | - | - | - | 262,988 |
| Fish Conservation Fund | - | - | - | 35,500 |
| Community Development Fund | - | - | - | - |
| Public Transportation Fund | - | - | - | - |
| Lake County Ambulance Fund | 75,000 | - | 5,442,546 | - |
| Stormwater Management Fund | - | - | - | 1,893,424 |
| Emergency 911 Fund | - | - | 869,246 | - |
| Resort/Development Tax Fund | - | - | - | - |
| Lake County Affordable Housing Assistance Trust | - | - | - | - |
| Section 8 Housing Fund | - | - | - | - |
| Greater Hills MSBU | - | - | - | - |
| Law Enforcement Trust Fund | - | - | 2,500 | - |
| Criminal Justice Trust Fund | - | - | - | - |
| Greater Groves MSBU | - | - | - | - |
| County Sales Tax Revenue Fund | - | - | - | - |
| Village Green Street Lighting | - | - | - | - |
| Greater Pines Municipal Services | - | - | - | - |
| Picciola Island Street Lighting | - | - | - | - |
| Valencia Terrace Street Lighting | - | - | - | - |
| Lake County Pollution Recovery Fund | - | - | - | 4,870 |
| Lake County Code Enforcement Liens Fund | - | - | 34,690 | - |
| Building Services | - | - | 3,497,649 | - |
| County Fire Control Fund | - | - | 9,323,006 | - |
| Fire Services Impact Fee Trust Fund | - | - | 364,000 | - |
| DEBT SERVICE | | | | |
| Sales Tax Bond Debt Service Fund | 4,285,744 | - | - | - |
| Pari-Mutuel Bond Fund | 297,313 | - | - | - |
| CAPITAL PROJECTS | | | | |
| Sales Tax Capital Projects | 2,685,420 | - | - | - |
| Parks Capital Projects | - | - | - | - |
| ENTERPRISE | | | | |
| Landfill Enterprise Fund | - | - | - | 15,657,569 |
| Solid Waste Capital Projects | - | - | - | 1,850,000 |
| Solid Waste Closures & Long-Term Care | - | - | - | 487,077 |
| Solid Waste Long-Term Capital Projects | - | - | - | 2,002,586 |
| INTERNAL SERVICE | | | | |
| Property and Casualty | - | - | - | - |
| Employee Group Benefits | - | - | - | - |
| Fleet Maintenance | - | - | - | - |
| TRUST AND AGENCY | | | | |
| Animal Shelter Trust Fund | - | - | - | - |
| Employees Benefit Fund | - | - | - | - |
| County Library System Fund | - | - | - | - |
| TOTAL EXPENDITURE BY FUNCTION | \$ 21,217,600 | \$ 1,988,251 | \$ 22,548,537 | \$ 23,682,072 |

Expenditure Summary

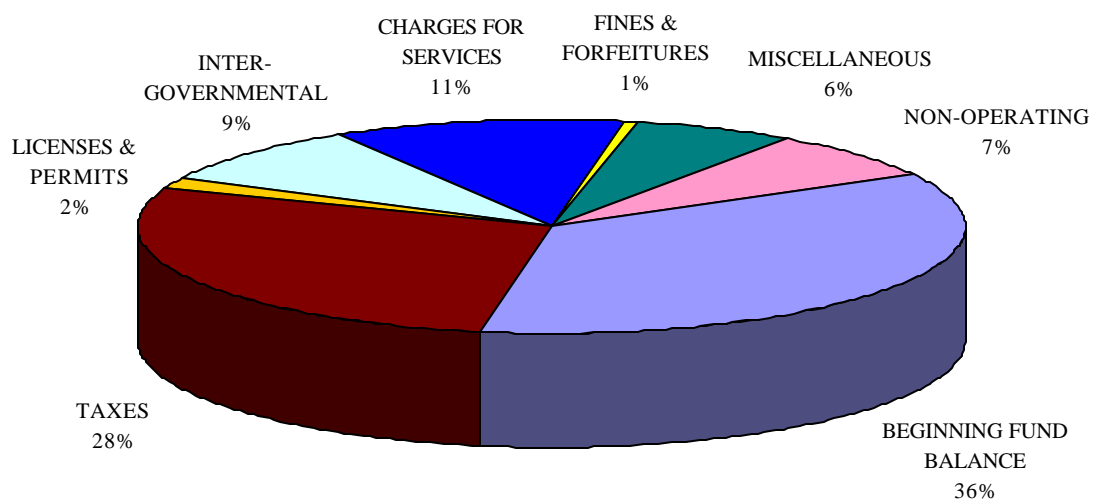
| Transportation | Economic Environment | Human Services | Culture and Recreation | Transfers and Internal Services | Contingency/Reserves | Total |
|-----------------------|-----------------------------|-----------------------|-------------------------------|--|-----------------------------|-----------------------|
| \$ - | \$ 703,883 | \$ 4,644,658 | \$ 1,265,154 | \$ 50,956,145 | \$ 10,354,736 | \$ 88,133,371 |
| 12,222,572 | - | - | - | 999,294 | 398,245 | 13,620,111 |
| - | 56,500 | - | - | 1,100,250 | 1,996,799 | 3,153,549 |
| 21,012,427 | - | - | - | 1,238,451 | - | 22,250,878 |
| - | - | 716,131 | - | - | 20,000 | 736,131 |
| - | - | - | - | 8,525 | 6,348 | 171,410 |
| - | - | - | - | - | 7,000 | 269,988 |
| - | - | - | - | 36,125 | 3,554 | 75,179 |
| - | 678,176 | 140,000 | - | 53,924 | 96,900 | 969,000 |
| 1,545,101 | - | - | - | 9,342 | 132,169 | 1,686,612 |
| - | - | - | - | 148,827 | 532,534 | 6,198,907 |
| - | - | - | - | 173,228 | 1,116,181 | 3,182,833 |
| - | - | - | - | 49,800 | 781,489 | 1,700,535 |
| - | - | - | 858,320 | 42,229 | 462,347 | 1,362,896 |
| - | - | 2,839,865 | - | - | - | 2,839,865 |
| - | 1,570,383 | - | - | 52,419 | 65,049 | 1,687,851 |
| 164,160 | - | - | - | 21,498 | 54,577 | 240,235 |
| - | - | - | - | - | - | 2,500 |
| - | - | - | - | 182,000 | - | 182,000 |
| 123,160 | - | - | - | 15,948 | 73,304 | 212,412 |
| - | - | - | - | 3,496,634 | - | 3,496,634 |
| 7,143 | - | - | - | 694 | 3,185 | 11,022 |
| 117,760 | - | - | - | 15,422 | 11,895 | 145,077 |
| 1,890 | - | - | - | 249 | 1,248 | 3,387 |
| 1,841 | - | - | - | 242 | 1,113 | 3,196 |
| - | - | - | - | - | 3,341 | 8,211 |
| - | - | - | - | - | - | 34,690 |
| - | - | - | - | 605,921 | 43,800 | 4,147,370 |
| - | - | - | - | 642,598 | - | 9,965,604 |
| - | - | - | - | 30,242 | 228,668 | 622,910 |
| - | - | - | - | - | 69,283 | 4,355,027 |
| - | - | - | 10,354 | - | - | 307,667 |
| - | - | - | - | - | 4,430,051 | 7,115,471 |
| - | - | - | 35,000 | - | 16,000 | 51,000 |
| - | - | - | - | 3,354,019 | 2,640,854 | 21,652,442 |
| - | - | - | - | 4,732 | 104,515 | 1,959,247 |
| - | - | - | - | 4,061 | 2,915,235 | 3,406,373 |
| - | - | - | - | 2,586 | 292,663 | 2,297,835 |
| - | - | - | - | 2,168,471 | 595,258 | 2,763,729 |
| - | - | - | - | 4,336,121 | 1,252,384 | 5,588,505 |
| - | - | - | - | 1,628,970 | 18,322 | 1,647,292 |
| - | - | 3,500 | - | - | 68,345 | 71,845 |
| - | - | - | - | 1,585 | - | 1,585 |
| - | - | - | 4,110,549 | - | 15,000 | 4,125,549 |
| \$ 35,196,054 | \$ 3,008,942 | \$ 8,344,154 | \$ 6,279,377 | \$ 71,380,552 | \$ 28,812,392 | \$ 222,457,931 |



**Revenue By Category
(All Funds Summary)**

| | Actual FY 2000 | Amended Budget FY 2001 | Adopted Budget FY 2002 | Approved Budget FY 2003 |
|---------------------------------------|-----------------------|------------------------------|------------------------------|-------------------------------|
| Taxes | \$ 60,744,118 | \$ 69,692,614 | \$ 75,223,323 | \$ 72,324,071 |
| Licenses and Permits | 3,617,807 | 4,032,246 | 4,803,611 | 4,683,190 |
| Intergovernmental | 20,788,812 | 23,048,699 | 23,597,693 | 24,239,053 |
| Charges For Services | 26,008,907 | 28,061,321 | 31,026,903 | 32,642,780 |
| Fines and Forfeits | 1,809,605 | 1,465,421 | 1,482,279 | 1,483,379 |
| Miscellaneous | 17,639,905 | 12,601,435 | 17,163,156 | 19,875,015 |
| Interfund Transfers and Other Sources | 25,166,726 | 26,235,713 | 19,126,416 | 11,866,884 |
| Beginning Fund Balance | - | 85,177,490 | 96,581,282 | 55,343,559 |
| All Funds Total | <u>\$ 155,775,880</u> | <u>\$ 250,314,939</u> | <u>\$ 269,004,663</u> | <u>\$ 222,457,931</u> |

**ADOPTED REVENUE BY CATEGORY - FY 2002
ALL FUNDS SUMMARY**

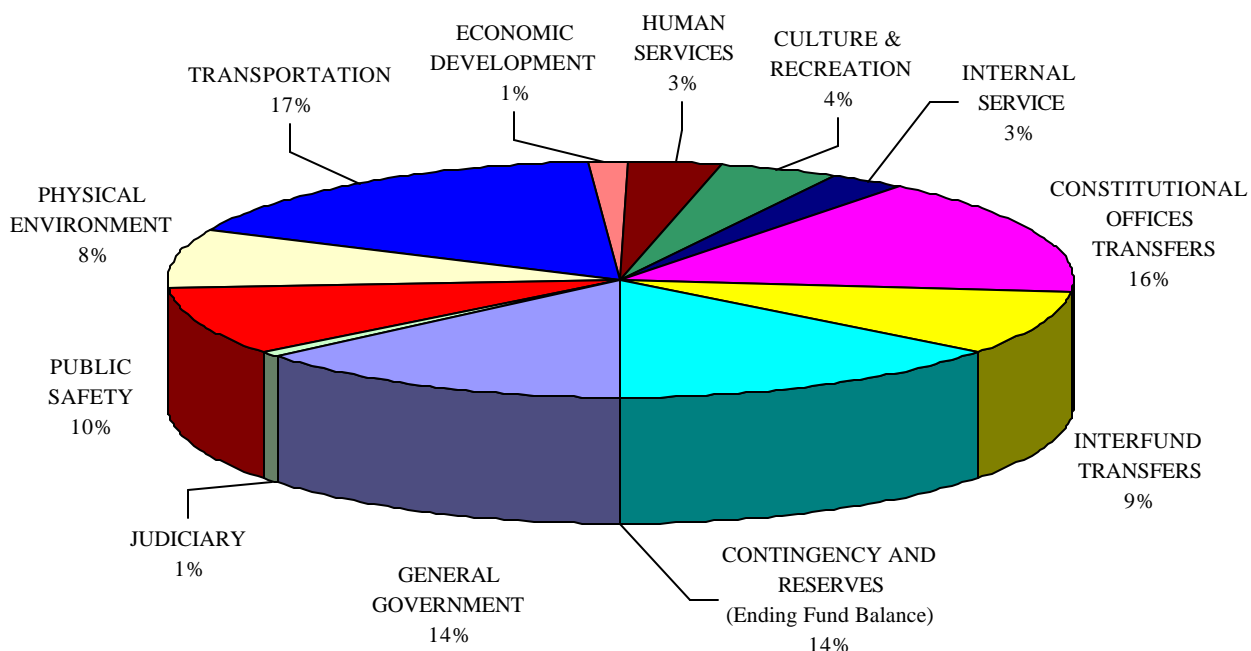




**Expenditure By Function
(All Funds Summary)**

| | Actual FY 2000 | Amended Budget FY 2001 | Adopted Budget FY 2002 | Approved Budget FY 2003 |
|----------------------------------|-----------------------|------------------------------|------------------------------|-------------------------------|
| General Government | \$ 19,542,027 | \$ 35,283,537 | \$ 36,874,364 | \$ 21,217,600 |
| Judiciary | 1,615,549 | 1,901,893 | 1,957,034 | 1,988,251 |
| Public Safety | 14,616,227 | 22,750,395 | 25,236,225 | 22,548,537 |
| Physical Environment | 14,967,172 | 21,684,721 | 21,827,631 | 23,682,072 |
| Transportation | 13,041,596 | 36,086,229 | 45,802,930 | 35,196,054 |
| Economic Development | 2,015,320 | 3,178,337 | 3,382,574 | 3,008,942 |
| Human Services | 6,290,515 | 8,484,171 | 8,804,111 | 8,344,154 |
| Culture and Recreation | 4,176,303 | 11,057,716 | 11,456,911 | 6,279,377 |
| Internal Services | 5,236,285 | 6,025,588 | 7,299,972 | 7,906,905 |
| Constitutional Offices Transfers | 36,945,200 | 40,455,667 | 43,581,076 | 46,430,241 |
| Interfund Transfers | 23,111,991 | 26,516,192 | 24,272,127 | 17,043,406 |
| Contingency and Reserves | 652 | 36,890,493 | 38,509,708 | 28,812,392 |
| (Ending Fund Balance) | | | | |
| All Funds Total | <u>\$ 141,558,837</u> | <u>\$ 250,314,939</u> | <u>\$ 269,004,663</u> | <u>\$ 222,457,931</u> |

**ADOPTED EXPENDITURE BY FUNCTION - FY 2002
ALL FUNDS SUMMARY**





Fiscal Years 2002 and 2003

Projected Changes in Fund Balances

| Fund | Fund Balance 10/01/01 | Current Revenue | (Current Expenses) | Interfund Transfer In | Interfund Transfer (Out) | Fund Balance 09/30/02 |
|---------------------------------|-----------------------------|-----------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|
| GENERAL | \$ 19,845,945 | \$ 64,055,742 | \$ (72,301,824) | \$ 5,301,906 | \$ (4,722,620) | \$ 12,179,149 |
| SPECIAL REVENUE | | | | | | |
| County Transportation Trust | 3,056,737 | 10,391,242 | (12,555,852) | 470,000 | (889,860) | 472,267 |
| Ford Central Park | 1,753,768 | 1,097,250 | (102,219) | - | (1,082,750) | 1,666,049 |
| Road Impact Fees | 21,831,464 | 10,683,304 | (31,545,643) | - | (969,125) | - |
| Mosquito Management | 170,802 | 35,272 | (710,056) | 523,982 | - | 20,000 |
| Law Library | 10,547 | 157,225 | (158,337) | - | (8,275) | 1,160 |
| Aquatic Plant Management | 14,838 | 46,075 | (263,889) | 209,976 | - | 7,000 |
| Fish Conservation | 114,904 | 20,900 | (52,000) | - | (31,100) | 52,704 |
| Community Development | 211,475 | 969,000 | (1,028,392) | - | (55,183) | 96,900 |
| Public Transportation | 50,458 | 1,017,061 | (1,301,652) | 284,100 | (8,914) | 41,053 |
| Lake County Ambulance | 2,167,895 | 4,338,257 | (5,296,789) | - | - | 1,209,363 |
| Stormwater Management | 1,221,239 | 1,467,349 | (1,586,766) | - | (77,145) | 1,024,677 |
| Emergency 911 | 691,861 | 971,232 | (913,458) | - | (48,650) | 700,985 |
| Resort/Development Tax | 705,952 | 737,571 | (882,976) | - | (38,820) | 521,727 |
| Affordable Housing Trust | 1,387,196 | 1,885,617 | (3,272,813) | - | - | - |
| Section 8 Housing | 337,500 | 1,416,340 | (1,501,942) | - | (49,954) | 201,944 |
| Greater Hills MSBU | 45,282 | 176,610 | (161,737) | - | (14,873) | 45,282 |
| Law Enforcement Trust | 2,000 | 500 | (2,500) | - | - | - |
| Criminal Justice Trust | - | 182,000 | - | - | (182,000) | - |
| Greater Groves MSBU | 80,026 | 125,762 | (127,132) | - | (10,590) | 68,066 |
| County Sales Tax Revenue | 611,191 | 10,926,140 | - | - | (11,537,331) | - |
| Village Green Street Lighting | 7,526 | 4,888 | (7,236) | - | (411) | 4,767 |
| Greater Pines Municipal Srvc. | 5,353 | 124,144 | (113,680) | - | (10,453) | 5,364 |
| Picciola Island Street Lighting | 1,142 | 2,068 | (1,895) | - | (174) | 1,141 |
| Valencia Terrace St. Lighting | 949 | 2,026 | (1,856) | - | (171) | 948 |
| Pollution Recovery | 25,101 | 1,330 | (19,550) | - | - | 6,881 |
| Code Enforcement Liens | 59,000 | 9,975 | (68,975) | - | - | - |
| Building Services | - | 4,274,349 | (3,471,301) | 89,074 | (863,184) | 28,938 |
| County Fire Control | 6,721,501 | 7,544,168 | (12,552,507) | 140,000 | (466,324) | 1,386,838 |
| Fire Services Impact Fee | 1,351,629 | 373,137 | (1,476,081) | - | (29,346) | 219,339 |
| DEBT SERVICE | | | | | | |
| Sales Tax Bond Debt Service | 3,465,627 | 68,400 | (4,291,300) | 4,290,300 | - | 3,533,027 |
| Pari-Mutuel Bond | 3,971,537 | 292,284 | (4,263,821) | - | - | - |
| CAPITAL PROJECTS | | | | | | |
| Sales Tax Capital Projects | 11,910,693 | 95,000 | (15,693,673) | 7,163,084 | - | 3,475,104 |
| Parks Capital Projects | 629,567 | 950 | (645,517) | 30,000 | - | 15,000 |
| ENTERPRISE | | | | | | |
| Landfill Enterprise | 3,611,036 | 17,674,619 | (15,330,257) | - | (2,948,053) | 3,007,345 |
| Solid Waste Capital Projects | 844,155 | - | (2,130,312) | 1,650,000 | (4,596) | 359,247 |
| Closures & Long-Term Care | 3,641,257 | 154,116 | (818,823) | - | (3,944) | 2,972,606 |
| Landfill L.T. Capital Projects | 1,786,203 | 76,068 | (327,675) | 350,000 | (2,512) | 1,882,084 |
| INTERNAL SERVICE | | | | | | |
| Property and Casualty | 1,405,540 | 1,670,430 | (1,847,243) | - | (107,884) | 1,120,843 |
| Employee Group Benefits | 2,557,730 | 3,485,500 | (3,850,500) | - | (107,885) | 2,084,845 |
| Fleet Maintenance | 115,353 | 1,204,500 | (1,596,050) | 294,217 | - | 18,020 |
| TRUST AND AGENCY | | | | | | |
| Animal Shelter Trust | 60,545 | 7,000 | (3,500) | - | - | 64,045 |
| Employees Benefit | 4,594 | 1,585 | (6,179) | - | - | - |
| County Library System | 94,164 | 384,268 | (3,938,920) | 3,475,488 | - | 15,000 |
| TOTAL COUNTY | \$ 96,581,282 | \$ 148,151,254 | \$ (206,222,828) | \$ 24,272,127 | \$ (24,272,127) | \$ 38,509,708 |



Fiscal Years 2002 and 2003

Projected Changes in Fund Balances

| Fund | Fund Balance 10/01/02 | Current Revenue | (Current Expenses) | Interfund Transfer In | Interfund Transfer (Out) | Fund Balance 09/30/03 |
|---------------------------------|-----------------------------|-----------------------|-------------------------|--------------------------|-----------------------------|-----------------------------|
| GENERAL | \$ 15,285,957 | \$ 68,489,923 | \$ (72,762,387) | \$ 4,357,491 | \$ (5,016,248) | \$ 10,354,736 |
| SPECIAL REVENUE | | | | | | |
| County Transportation Trust | 2,000,002 | 10,950,109 | (12,222,572) | 670,000 | (999,294) | 398,245 |
| Ford Central Park | 1,723,799 | 1,429,750 | (56,500) | - | (1,100,250) | 1,996,799 |
| Road Impact Fees | 9,850,775 | 12,400,103 | (21,012,427) | - | (1,238,451) | - |
| Mosquito Management | 21,856 | 35,272 | (716,131) | 679,003 | - | 20,000 |
| Law Library | 9,435 | 161,975 | (156,537) | - | (8,525) | 6,348 |
| Aquatic Plant Management | 9,425 | 45,837 | (262,988) | 214,726 | - | 7,000 |
| Fish Conservation | 53,804 | 21,375 | (35,500) | - | (36,125) | 3,554 |
| Community Development | - | 969,000 | (818,176) | - | (53,924) | 96,900 |
| Public Transportation | 148,112 | 1,222,330 | (1,545,101) | 316,170 | (9,342) | 132,169 |
| Lake County Ambulance | 1,432,210 | 4,766,697 | (5,666,373) | - | - | 532,534 |
| Stormwater Management | 1,101,823 | 2,081,010 | (1,957,209) | - | (109,443) | 1,116,181 |
| Emergency 911 | 706,503 | 994,032 | (869,246) | - | (49,800) | 781,489 |
| Resort/Development Tax | 560,546 | 802,350 | (858,320) | - | (42,229) | 462,347 |
| Affordable Housing Trust | 1,000,000 | 1,839,865 | (2,839,865) | - | - | - |
| Section 8 Housing | 201,944 | 1,485,907 | (1,570,383) | - | (52,419) | 65,049 |
| Greater Hills MSBU | 54,577 | 185,658 | (170,023) | - | (15,635) | 54,577 |
| Law Enforcement Trust | 2,000 | 500 | (2,500) | - | - | - |
| Criminal Justice Trust | - | 182,000 | - | - | (182,000) | - |
| Greater Groves MSBU | 74,685 | 137,727 | (127,510) | - | (11,598) | 73,304 |
| County Sales Tax Revenue | 575,060 | 2,921,574 | - | - | (3,496,634) | - |
| Village Green Street Lighting | 5,024 | 5,998 | (7,332) | - | (505) | 3,185 |
| Greater Pines Municipal Srvc. | 11,897 | 133,180 | (121,966) | - | (11,216) | 11,895 |
| Picciola Island Street Lighting | 1,250 | 2,137 | (1,958) | - | (181) | 1,248 |
| Valencia Terrace St. Lighting | 1,114 | 2,082 | (1,907) | - | (176) | 1,113 |
| Pollution Recovery | 6,881 | 1,330 | (4,870) | - | - | 3,341 |
| Code Enforcement Liens | 25,000 | 9,690 | (34,690) | - | - | - |
| Building Services | - | 4,147,370 | (3,497,649) | - | (605,921) | 43,800 |
| County Fire Control | 1,964,958 | 7,860,646 | (9,479,286) | 140,000 | (486,318) | - |
| Fire Services Impact Fee | 238,978 | 383,932 | (364,000) | - | (30,242) | 228,668 |
| DEBT SERVICE | | | | | | |
| Sales Tax Bond Debt Service | 3,536,627 | 68,400 | (4,285,744) | 750,000 | - | 69,283 |
| Pari-Mutuel Bond | 15,383 | 292,284 | (307,667) | - | - | - |
| CAPITAL PROJECTS | | | | | | |
| Sales Tax Capital Projects | 3,475,104 | 47,500 | (2,685,420) | 3,592,867 | - | 4,430,051 |
| Parks Capital Projects | 15,050 | 950 | (35,000) | 35,000 | - | 16,000 |
| ENTERPRISE | | | | | | |
| Landfill Enterprise | 2,828,281 | 18,824,161 | (15,764,279) | - | (3,247,309) | 2,640,854 |
| Solid Waste Capital Projects | 359,247 | - | (1,850,000) | 1,600,000 | (4,732) | 104,515 |
| Closures & Long-Term Care | 2,972,606 | 133,767 | (487,077) | 300,000 | (4,061) | 2,915,235 |
| Landfill L.T. Capital Projects | 1,863,957 | 83,878 | (2,002,586) | 350,000 | (2,586) | 292,663 |
| INTERNAL SERVICE | | | | | | |
| Property and Casualty | 1,042,759 | 1,720,970 | (2,054,350) | - | (114,121) | 595,258 |
| Employee Group Benefits | 2,084,845 | 3,503,660 | (4,222,000) | - | (114,121) | 1,252,384 |
| Fleet Maintenance | 18,040 | 1,257,452 | (1,628,970) | 371,800 | - | 18,322 |
| TRUST AND AGENCY | | | | | | |
| Animal Shelter Trust | 64,045 | 7,800 | (3,500) | - | - | 68,345 |
| Employees Benefit | - | 1,585 | (1,585) | - | - | - |
| County Library System | - | 459,200 | (4,110,549) | 3,666,349 | - | 15,000 |
| TOTAL COUNTY | \$ 55,343,559 | \$ 150,070,966 | \$ (176,602,133) | \$ 17,043,406 | \$ (17,043,406) | \$ 28,812,392 |

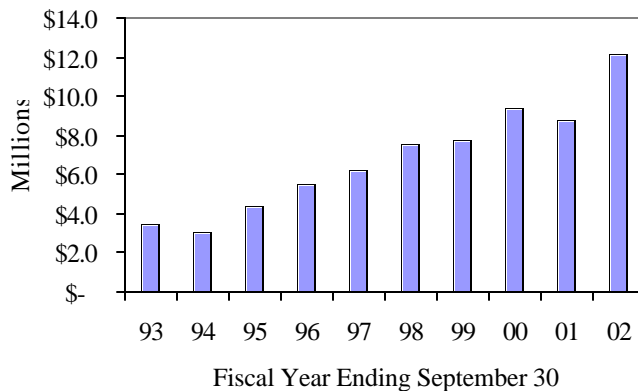
**Significant Issues in Budgeting for Reserves.**

The budgeted fund balance for September 30 of a given fiscal year is also called the Reserve for that fund. Most of the funds show a significant change between the beginning fund balance and the budgeted ending balance. This is primarily due to a large number of projects which have begun during the year and have not yet been completed. These projects are "rebudgeted" in the following year, and the associated revenues remaining during the year are rebudgeted to pay for the projects. This is true especially in the General Fund and Transportation Funds.

In addition, the beginning fund balance is just an estimate, so after the audit has been completed in March, the excess of revenue over expenditures of each fund is added to the Reserves. Approval by the Board of County Commissioners is required to appropriate these funds for current year spending.

The County looks at the trends in the budgeted ending balance as the bellwether for financial health. As a result, the ratio of budgeted reserves to expenditures is critical in long-range planning and in determining resources necessary to provide for the citizens of the County. The following graphs illustrate a ten-year trend for the General Fund and several of the County's major funds for which strategic planning is critical.

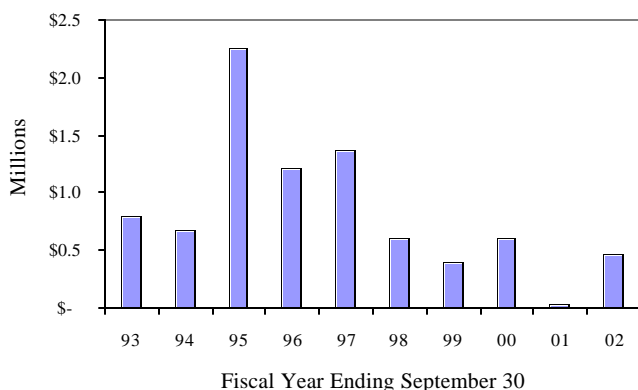
General Fund Reserves



Over the last ten-year period, reserves in the General Fund have improved as a result of growth and cost-cutting measures. As a guideline, reserves as a percent of budgeted expenditures should be 14% - 16%

| Fiscal Year | Reserves as a Percent of Budgeted Expenditures |
|-------------|--|
| 2002 | 16% |
| 2001 | 12% |
| 2000 | 14% |
| 1999 | 13% |
| 1998 | 14% |
| 1997 | 12% |
| 1996 | 12% |

Transportation Trust Fund Reserves

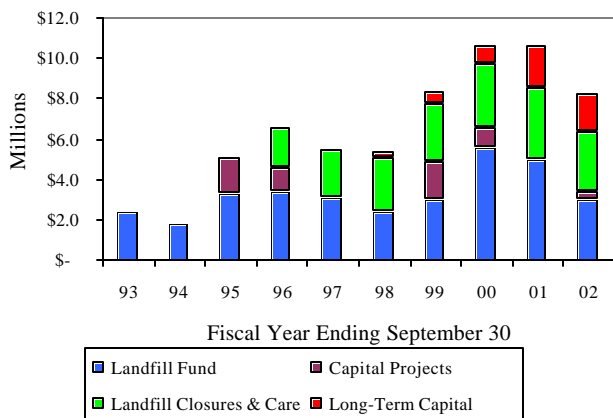


Transportation reserves have been significantly decreasing during the past several years due to the increasing demands of maintaining the County's roadways, combined with revenue sources that remain relatively flat each year. The Fund's revenue sources are primarily state and local gas taxes. Since Lake County is surrounded by several other counties including Orange, Seminole, and Marion, commuters sometimes purchase gas outside the County en route to work or other destinations.

| Fiscal Year | Reserves as a Percent of Budgeted Expenditures |
|-------------|--|
| 2002 | 4% |
| 2001 | 0.2% |
| 2000 | 5% |



Solid Waste Management - All Funds Reserves

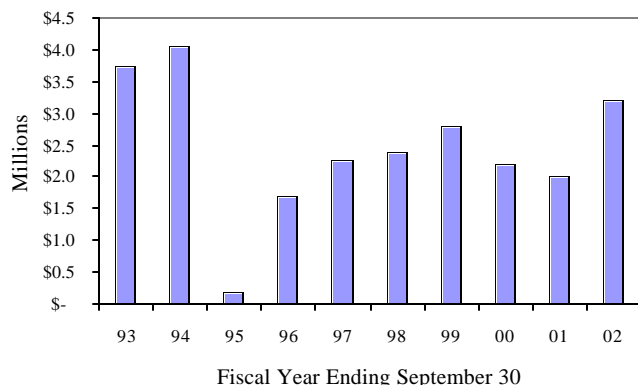


The *Landfill Enterprise Fund* provides contractual payments to the owner of the County's incinerator. Keeping a reserve of at least \$3.5 million is important because of increasing costs for the debt payment.

The *Solid Waste Capital Projects Fund* was added in 1995 to account for proceeds from a \$19 million line-of-credit which funded major landfill expansions and closures. Although the proceeds have been spent, the fund will be maintained until the debt has been repaid.

The *Closures and Long-Term Care Fund*, and the *Long-Term Capital Projects Fund* are funded by a transfer from the Landfill Enterprise Fund to provide for future costs of solid waste management.

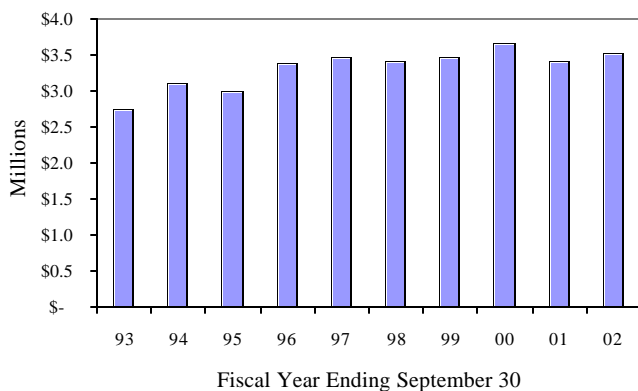
Insurance Fund Reserves



Except for a few years in the mid-1990's, the County has been self-insured for both property and casualty as well as for health insurance. As a result, the importance of providing for a minimum of six month reserves has been primary in the budget process.

| Fiscal Year | Reserves as a Percent of Budgeted Expenditures |
|-------------|--|
| 2002 | 54% |
| 2001 | 43% |
| 2000 | 53% |
| 1999 | 81% |
| 1998 | 72% |
| 1997 | 67% |

Debt Service Fund Reserves



Debt Service reserves were established several years ago to address the requirements of the *Sales Tax Refunding Revenue Bonds, Series 1992*, and the *Capital Improvements Certificates of Indebtedness Revenue Bonds, 1971*. The former bond was issued to provide for major infrastructure expansion such as a new courthouse and jail, and will be paid in its entirety in Fiscal Year 2002. The latter bond was paid in its entirety in Fiscal Year 2001.



**GENERAL FUND**

General Fund: **FY 2002 - \$89,203,593**
 FY 2003 - \$88,133,371

Description

The General Fund exists to account for the resources devoted to finance the services associated with County Government. This is the general operating fund of the County and is used to account for all financial activity not accounted for in other funds.

Major Services

The General Fund consists of the following major functions:

- ? General Administration
- ? Facility Maintenance
- ? Growth Management
- ? Community Services
- ? Emergency Management
- ? Animal Control
- ? Parks
- ? Judiciary
- ? Transfers to Constitutional Offices

Revenue Structure

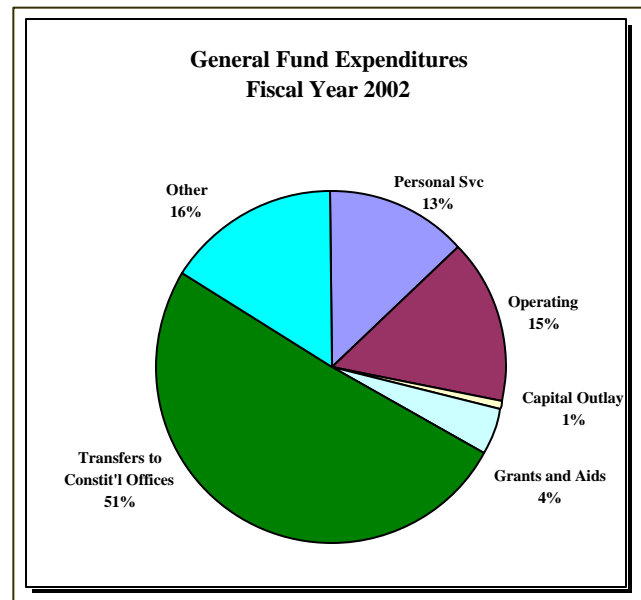
Major revenue sources are:

| | FY 2002 | FY 2003 |
|----------------------------|-----------------|-----------------|
| | <u>Millions</u> | <u>Millions</u> |
| Ad Valorem Taxes | \$43.9 | \$47.9 |
| State Sales Tax | 8.9 | 9.5 |
| State Revenue Sharing | 3.8 | 4.0 |
| Excess Fees – | | |
| Constitutional Offices | 1.3 | 1.3 |
| Housing Federal and | | |
| Orange County Prisoners | 2.2 | 2.2 |
| Court Fines | 1.2 | 1.2 |
| Interfund Transfers | 5.3 | 4.4 |
| Fund Balance/Other Sources | 22.6 | 17.6 |

Expenditure Structure

General Fund appropriations are distributed as follows:

| | FY 2002 | FY 2003 |
|-------------------------------------|-----------------|-----------------|
| | <u>Millions</u> | <u>Millions</u> |
| Personal Services | \$11.3 | \$11.7 |
| Operating Expenses | 13.8 | 12.3 |
| Capital Outlay | .9 | .6 |
| Grants and Aids | 3.2 | 2.2 |
| Transfers To Constitutional Offices | 45.6 | 48.5 |
| Other Uses/Reserves | 14.4 | 12.8 |



Fiscal Year 2002 appropriations will increase 15% for Personal Services. Operating Expenses will increase 6%. Grants and Aids will increase 22%. Capital Outlay and Debt Service will decrease for Fiscal Year 2002.

**SPECIAL REVENUE FUNDS****County Transportation****Trust (CTT) Fund: FY 2002 - \$13,917,979****FY 2003 - \$13,620,111****Description**

To account for revenues and expenditures incurred to carry on all work on roads and bridges in the County in accordance with Florida Statutes, Section 336.022.

Major Services

The Transportation Trust Fund consists of the following major functions:

- ? Road Operations
- ? Engineering Operations
- ? Transportation Services
- ? Special Assessments

Revenue Structure

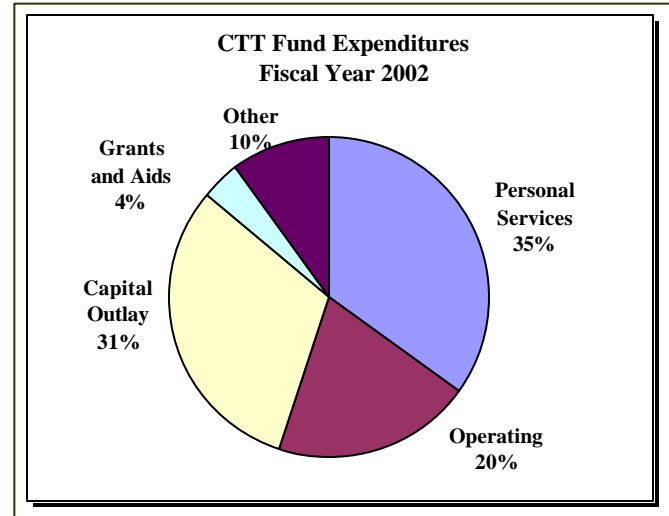
Major revenue sources are:

| | FY 2002 | FY 2003 |
|----------------------------|-----------------|-----------------|
| | <u>Millions</u> | <u>Millions</u> |
| Local Gas Tax | \$5.4 | \$5.4 |
| State Shared Revenue | 4.7 | 4.7 |
| Charges for Services | .3 | .3 |
| Miscellaneous Revenue | .5 | 1.1 |
| Fund Balance/Other Sources | 3.0 | 2.1 |

Expenditure Structure

County Transportation Trust Fund appropriations are distributed as follows:

| | FY 2002 | FY 2003 |
|---------------------|-----------------|-----------------|
| | <u>Millions</u> | <u>Millions</u> |
| Personal Services | \$4.9 | \$5.1 |
| Operating Expenses | 2.8 | 2.8 |
| Capital Outlay | 4.3 | 3.7 |
| Grants and Aids | .6 | .6 |
| Other Uses/Reserves | 1.3 | 1.4 |



Fiscal Year 2002 appropriations will remain relatively flat in all areas. During FY 2001, the BCC approved an appropriation in Fund 301 for some road projects to be funded in FY 2002 from Infrastructure Sales Tax revenue.

Christopher C. Ford**Central Park Fund: FY 2002 - \$2,851,018****FY 2003 - \$3,153,549****Description**

To account for revenues and expenditures during the development of this County-owned property. The Lake County Industrial Authority is participating in oversight responsibilities pursuant to Chapter 159, Part III, Florida Statutes.

Major Services

The Christopher C. Ford Central Park Fund consists of the following major function:

- ? Industrial Development



Christopher C. Ford Central Park Fund (Continued):

Revenue Structure

Major revenue sources are:

| | FY 2002 <u>Millions</u> | FY 2003 <u>Millions</u> |
|----------------------------|----------------------------|----------------------------|
| Land Sales | \$1.15 | \$1.50 |
| Fund Balance/Other Sources | 1.70 | 1.65 |

Expenditure Structure

Christopher C. Ford Central Park Fund appropriations are distributed as follows:

| | FY 2002 <u>Millions</u> | FY 2003 <u>Millions</u> |
|---------------------|----------------------------|----------------------------|
| Operating Expenses | \$.06 | \$.06 |
| Capital Outlay | .05 | - |
| Other Uses/Reserves | 2.74 | 3.09 |

Fiscal Year 2002 appropriations will decrease for Capital Outlay and increase in Other Uses. Operating Expenses will remain flat. Unspent carryforward funds of approximately \$1.7 million are anticipated.

Road Impact Fees Fund: FY 2002 - \$32,514,768
FY 2003 - \$22,250,878

Description

To account for revenues and expenditures for new land development in Lake County for providing new roads and related facilities necessitated by such new development.

Major Services

The Road Impact Fees Fund consists of the following major function:

- ? Road and Street Facilities

Revenue Structure

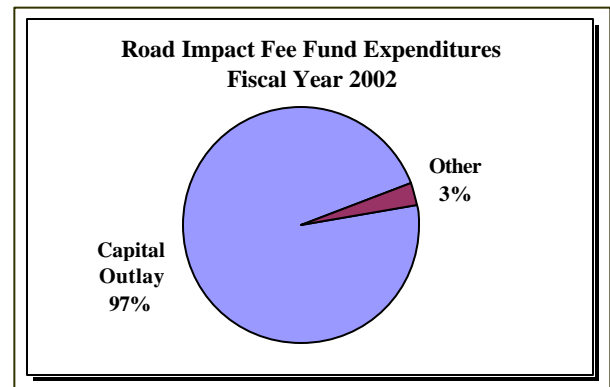
Major revenue sources are:

| | FY 2002 <u>Millions</u> | FY 2003 <u>Millions</u> |
|----------------------------|----------------------------|----------------------------|
| Road Impact Fees | \$11.2 | \$13.0 |
| Fund Balance/Other Sources | 21.3 | 9.2 |

Expenditure Structure

Road Impact Fee Fund appropriations are distributed as follows:

| | FY 2002 <u>Millions</u> | FY 2003 <u>Millions</u> |
|---------------------|----------------------------|----------------------------|
| Capital Outlay | \$31.5 | \$21.0 |
| Other Uses/Reserves | 1.0 | 1.2 |



The increase in Fiscal Year 2002 appropriations is due to several road projects not being completed in Fiscal Year 2001. Therefore, the funds were carried forward for the completion of the projects.

Mosquito

Management Fund: FY 2002 - \$730,056
FY 2003 - \$736,131

Description

To account for State Grants and local matching funds in accordance with Section 388 of the Florida Statutes and for the operation of the arthropod control program.

**Mosquito Management Fund (Continued):****Major Services**

The Mosquito Management Fund consists of the following major function:

? Mosquito Control

Revenue Structure

Major revenue sources are:

| | FY 2002 <u>Thousands</u> | FY 2003 <u>Thousands</u> |
|----------------------------|-----------------------------|-----------------------------|
| State Grants | \$ 34.3 | \$ 34.3 |
| Miscellaneous Revenue | 2.8 | 2.8 |
| Fund Balance/Other Sources | 693.0 | 699.0 |

Expenditure Structure

The Mosquito Management Fund appropriations are distributed as follows:

| | FY 2002 <u>Thousands</u> | FY 2003 <u>Thousands</u> |
|---------------------|-----------------------------|-----------------------------|
| Personal Services | \$440.7 | \$463.7 |
| Operating Expenses | 235.1 | 222.7 |
| Capital Outlay | 34.3 | 29.7 |
| Other Uses/Reserves | 20.0 | 20.0 |

Because the mosquitoes that carry the West Nile virus have appeared in the County sooner than expected, additional spraying has become necessary. Therefore, the increased demand for the chemicals to combat this mosquito may cause the need for additional funding during the year in this fund.

Law Library Fund: FY 2002 - \$167,772
FY 2003 - \$171,410

Description

To account for revenues and expenditures of the Lake County Law Library established by County Ordinance Number 72-7, effective January 1, 1973.

Major Services

The Law Library Fund consists of the following major function:

? Public Law Library

Revenue Structure

Major revenue sources are:

| | FY 2002 <u>Thousands</u> | FY 2003 <u>Thousands</u> |
|-----------------------|-----------------------------|-----------------------------|
| Court Filing Fees | \$150.0 | \$155.0 |
| Miscellaneous Revenue | 17.8 | 16.4 |

Expenditure Structure

Law Library Fund appropriations are distributed as follows:

| | FY 2002 <u>Thousands</u> | FY 2003 <u>Thousands</u> |
|--------------------|-----------------------------|-----------------------------|
| Operating Expenses | \$110.1 | \$114.2 |
| Capital Outlay | 48.3 | 42.3 |
| Other Uses | 9.4 | 9.4 |

No major changes are anticipated for Fiscal Year 2002.

Aquatic Plant

Management Fund: FY 2002 - \$270,889
FY 2003 - \$269,988

Description

To account for state grants and local funding for the operations of the Aquatic Plant Management Fund in accordance with Florida Statutes, Section 369.20.

Major Services

The Aquatic Weed Control Fund consists of the following major function:

? Conservation & Resource Management

Revenue Structure

Major revenue sources are:

| | FY 2002 <u>Thousands</u> | FY 2003 <u>Thousands</u> |
|----------------------------|-----------------------------|-----------------------------|
| State Grant | \$ 48.0 | \$ 48.0 |
| Miscellaneous Revenue | .5 | .3 |
| Fund Balance/Other Sources | 222.4 | 221.7 |

**Aquatic Plant Management Fund (Continued):****Expenditure Structure**

The Aquatic Weed Control Fund appropriations are distributed as follows:

| | FY 2002 | FY 2003 |
|---------------------|------------------|------------------|
| | <u>Thousands</u> | <u>Thousands</u> |
| Personal Services | \$185.5 | \$193.9 |
| Operating Expenses | 68.4 | 69.0 |
| Capital Outlay | 10.0 | - |
| Other Uses/Reserves | 7.0 | 7.0 |

No major changes are anticipated for Fiscal Year 2002.

Fish Conservation

Trust Fund: **FY 2002 - \$135,804**
FY 2003 - \$ 75,179

Description

To account for the revenues and expenditures for fish stocking and conservation in accordance with Chapter 67-1604, Laws of Florida.

Major Services

The Fish Conservation Trust Fund consists of the following major function:

? Conservation & Resource Management

Revenue Structure

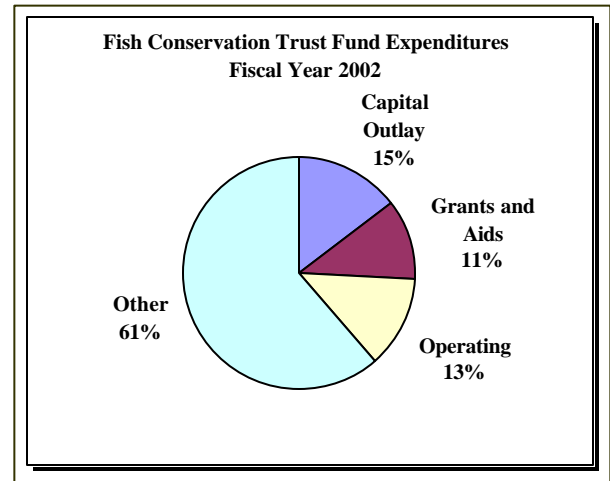
Major revenue sources are:

| | FY 2002 | FY 2003 |
|----------------------------|------------------|------------------|
| | <u>Thousands</u> | <u>Thousands</u> |
| Licenses and Permits | \$ 21.0 | \$ 21.5 |
| Miscellaneous Revenue | 1.0 | 1.0 |
| Fund Balance/Other Sources | 113.8 | 52.7 |

Expenditure Structure

The Fish Conservation Trust Fund appropriations are distributed as follows:

| | FY 2002 | FY 2003 |
|---------------------|------------------|------------------|
| | <u>Thousands</u> | <u>Thousands</u> |
| Operating Expenses | \$ 17.0 | \$20.5 |
| Capital Outlay | 20.0 | - |
| Grants and Aids | 15.0 | 15.0 |
| Other Uses/Reserves | 83.8 | 39.7 |



Fiscal Year 2002 appropriations remain relatively flat for this fund.

Community Development

Fund: **FY 2002 - \$1,180,475**
FY 2003 - \$ 969,000

Description

This fund was established in FY 2000 and is charged with administration of the County's Community Development Block Grant (CDBG).

Major Services

The Community Development Fund consists of the following major functions:

? Urban Development
? Welfare

Revenue Structure

Major revenue sources are:

| | FY 2002 | FY 2003 |
|---------------------------|-----------------|-----------------|
| | <u>Millions</u> | <u>Millions</u> |
| Intergovernmental Revenue | \$1.0 | \$1.0 |
| Miscellaneous Revenue | .2 | - |

**Community Development Fund (Continued):****Expenditure Structure**

Community Development appropriations are distributed as follows:

| | FY 2002 | FY 2003 |
|---------------------|-----------------|-----------------|
| | <u>Millions</u> | <u>Millions</u> |
| Personal Services | \$.11 | \$.11 |
| Operating Expenses | .05 | .05 |
| Capital Outlay | .52 | .42 |
| Grants and Aids | .36 | .23 |
| Other Uses/Reserves | .15 | .15 |

Fiscal Year 2002 Community Development Block Grant entitlement for Lake County increased by \$40,000 to \$969,000. Appropriations for FY 2002 include a \$211,475 carryforward of unspent funds.

Public Transportation

Fund: **FY 2002 - \$1,351,619**
FY 2003 - \$1,686,612

Description

To account for the revenues and expenditures for the coordination of services and transportation for social services clients, agencies, organizations, groups, private entities and individuals in accordance with Chapter 427, Laws of Florida.

Major Services

The Public Transportation Fund consists of the following major function:

? Other Transportation Services

Revenue Structure

Major revenue sources are:

| | FY 2002 | FY 2003 |
|----------------------------|-----------------|-----------------|
| | <u>Millions</u> | <u>Millions</u> |
| State Grant | \$.020 | \$.020 |
| Charges for Services | 1.050 | 1.265 |
| Miscellaneous Revenue | .001 | .001 |
| Fund Balance/Other Sources | .281 | .400 |

Expenditure Structure

The Public Transportation Fund appropriations are distributed as follows:

| | FY 2002 | FY 2003 |
|---------------------|-----------------|-----------------|
| | <u>Millions</u> | <u>Millions</u> |
| Personal Services | \$.082 | \$.084 |
| Operating Expenses | 1.084 | 1.143 |
| Capital Outlay | .136 | .317 |
| Other Uses/Reserves | .050 | .142 |

This fund was established in FY 2001. Since the funding and expenditures have not stabilized yet, it is difficult to project any trends in this fund.

Lake County

Ambulance Fund: **FY 2002 - \$6,506,152**
FY 2003 - \$6,198,907

Description

To account for Ad Valorem tax revenues and disbursements for emergency medical transportation services for Lake County in accordance with Chapters 401, Part III, Laws of Florida.

Major Services

The Lake County Ambulance Fund consists of the following major function:

? Ambulance & Rescue Services

Revenue Structure

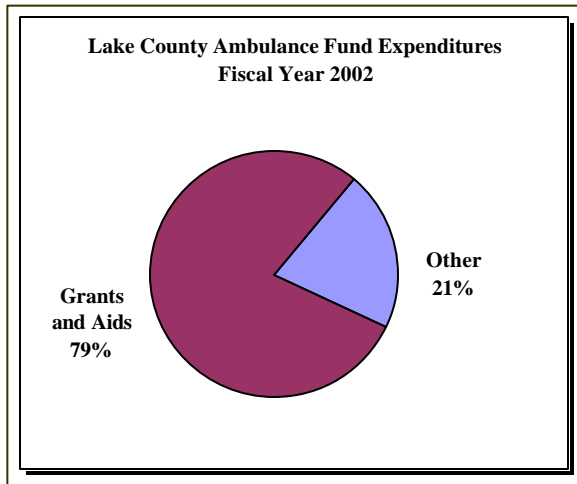
Major revenue sources are:

| | FY 2002 | FY 2003 |
|-----------------------------|-----------------|-----------------|
| | <u>Millions</u> | <u>Millions</u> |
| Ad Valorem Tax (.5289 mils) | \$4.51 | \$4.96 |
| Miscellaneous Revenue | .05 | .05 |
| Fund Balance/Other Sources | 1.94 | 1.18 |

Expenditure Structure

The Lake County Ambulance Fund appropriations are distributed as follows:

| | FY 2002 | FY 2003 |
|---------------------|-----------------|-----------------|
| | <u>Millions</u> | <u>Millions</u> |
| Grants and Aids | \$5.16 | \$5.51 |
| Other Uses/Reserves | 1.34 | .68 |

**Lake County Ambulance Fund (Continued):**

The appropriations for this fund will remain relatively flat for FY 2002.

Stormwater Management

Fund: FY 2002 - \$2,688,588
FY 2003 - \$3,182,833

Description

To account for the revenues and expenditures for identifying the critical areas of the County to control pollution and flooding from contaminating the County's lakes, streams, wetlands and underground aquifer.

Major Services

The Stormwater Management Fund consists of the following major functions:

- ? Pollution Control
- ? Flood Control

Revenue Structure

Major revenue sources are:

| | FY 2002 | FY 2003 |
|----------------------------|-----------------|-----------------|
| | <u>Millions</u> | <u>Millions</u> |
| Ad Valorem Taxes | \$1.49 | \$2.13 |
| Miscellaneous Revenue | .05 | .06 |
| Fund Balance/Other Sources | 1.15 | .99 |

Expenditure Structure

The Stormwater Management Fund appropriations are distributed as follows:

| | FY 2002 | FY 2003 |
|---------------------|-----------------|-----------------|
| | <u>Millions</u> | <u>Millions</u> |
| Personal Services | \$.05 | \$.05 |
| Operating Expenses | .48 | .26 |
| Capital Outlay | 1.01 | 1.58 |
| Other Uses/Reserves | 1.15 | 1.29 |

Fiscal Year 2002 appropriations reflect the first time specifically designated projects have been budgeted for this fund.

Emergency 911 Fund: FY 2002 - \$1,663,093
FY 2003 - \$1,700,535

Description

To account for revenues and expenditures for Emergency 911 telephone services in accordance with Chapter 365.171 - 365.172, Florida Statutes.

Major Services

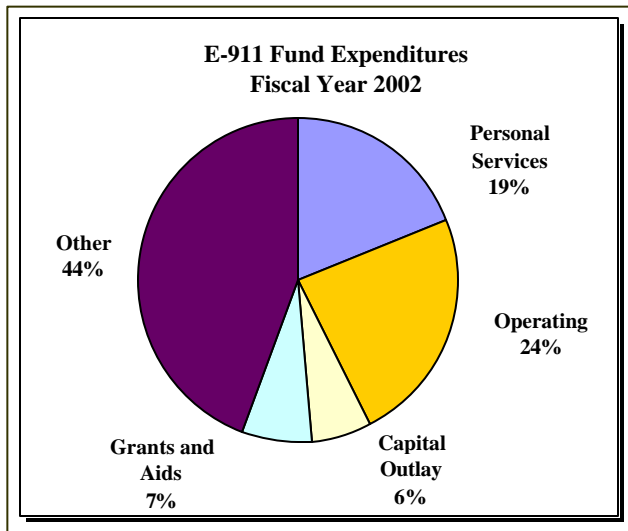
The Emergency 911 Fund consists of the following major function:

- ? Emergency & Disaster Relief Services

Revenue Structure

Major revenue sources are:

| | FY 2002 | FY 2003 |
|----------------------------|------------------|------------------|
| | <u>Thousands</u> | <u>Thousands</u> |
| Emergency Service Fees | \$932.2 | \$954.0 |
| Miscellaneous Revenue | 39.0 | 40.0 |
| Fund Balance/Other Sources | 691.9 | 706.5 |

**Emergency 911 Fund (Continued):****Expenditure Structure**

Emergency 911 Fund appropriations are distributed as follows:

| | FY 2002 Thousands | FY 2003 Thousands |
|---------------------|----------------------|----------------------|
| Personal Services | \$309.6 | \$325.0 |
| Operating Expenses | 403.0 | 404.6 |
| Capital Outlay | 91.9 | 20.6 |
| Grants and Aids | 109.0 | 119.0 |
| Other Uses/Reserves | 749.6 | 831.3 |

Fiscal Year 2002 appropriations for Operating Expenses will decrease 8.7%. Capital Outlay will decrease 71%. Grants and Aids will increase \$41,000 due to requests for new PSAPs. Reserves will increase 154%.

Resort/Development Tax

Fund: **FY 2002 - \$1,443,523**
FY 2003 - \$1,362,896

Description

To account for revenues and expenditures of the Tourist Development Tax in accordance with Chapter 125.0104, Florida Statutes and County Ordinance 1984-7. A majority vote of the qualified electors of the County approved this local option tax November 6, 1984.

Major Services

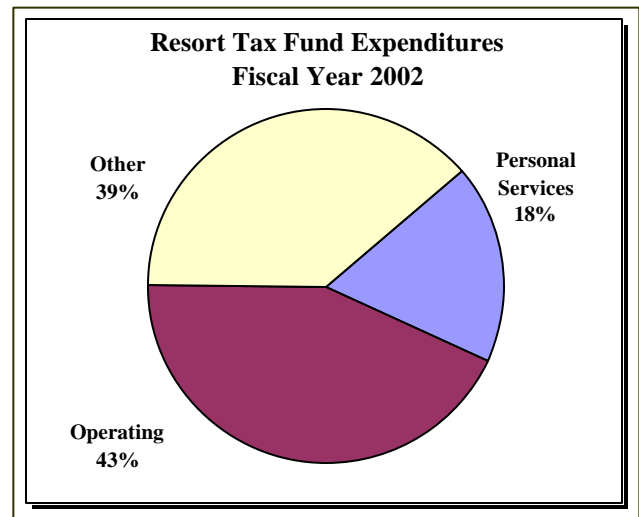
The Resort/Development Tax Fund consists of the following major function:

? Tourism

Revenue Structure

Major revenue sources are:

| | FY 2002 Thousands | FY 2003 Thousands |
|----------------------------|----------------------|----------------------|
| Local Option Resort Tax | \$736.9 | \$810.6 |
| State Grant Revenue | 3.5 | - |
| Charges for Services | 1.0 | 1.0 |
| Miscellaneous Revenue | 35.0 | 33.0 |
| Fund Balance/Other Sources | 667.1 | 518.3 |

**Expenditure Structure**

Resort/Development Tax Fund appropriations are distributed as follows:

| | FY 2002 Thousands | FY 2003 Thousands |
|---------------------|----------------------|----------------------|
| Personal Services | \$261.8 | \$274.9 |
| Operating Expenses | 621.2 | 583.4 |
| Other Uses/Reserves | 560.5 | 504.6 |

The new Cultural, Heritage, and Natural Tourism Division administration section was added late in FY 2001. Accordingly, Fiscal Year 2002 appropriations will increase for Personal Services by 25%. Operating Expenses will increase 1%. Two vehicles were purchased in FY 2001, but there is no Capital Outlay budgeted for FY 2002. Reserves will increase 7%.

**Affordable Housing Trust**

Fund: **FY 2002 - \$3,272,813**
FY 2003 - \$2,839,865

Description

To account for revenues received from the State Housing Initiative Partnership Program (SHIP) pursuant to Sections 420.9072 - 420.9079, Florida Statutes.

Major Services

The Affordable Housing Trust Fund consists of the following major function:
 ? Community Services/Housing

Revenue Structure

Major revenue sources are:

| | FY 2002 | FY 2003 |
|----------------------------|-----------------|-----------------|
| | <u>Millions</u> | <u>Millions</u> |
| State Grant Revenue | \$1.84 | \$1.80 |
| Miscellaneous Revenue | .14 | .14 |
| Fund Balance/Other Sources | 1.29 | .90 |

Expenditure Structure

Affordable Housing Trust Fund appropriations are distributed as follows:

| | FY 2002 | FY 2003 |
|-------------------|-----------------|-----------------|
| | <u>Millions</u> | <u>Millions</u> |
| Personal Services | \$.13 | \$.14 |
| Operating Expense | .04 | .03 |
| Grants & Aids | 3.10 | 2.67 |

The Fiscal Year 2002 appropriations will increase 8% for Personal Services. Capital Outlay and Grants and Aids will decrease slightly.

Section 8 Housing Fund: FY 2002 - \$1,753,840
FY 2003 - \$1,687,851

Description

To account for revenues and expenditures for federally funded housing assistance to low income persons in accordance with a grant from the U.S. Department of Housing and Urban Development.

Major Services

The Section 8 Housing Fund consists of the following major function:
 ? Community Services/Housing

Revenue Structure

Major revenue sources are:

| | FY 2002 | FY 2003 |
|----------------------------|-----------------|-----------------|
| | <u>Millions</u> | <u>Millions</u> |
| Federal Grant Revenue | \$1.46 | \$1.54 |
| Miscellaneous Revenue | .03 | .03 |
| Fund Balance/Other Sources | .26 | .12 |

Expenditure Structure

Section 8 Housing Fund appropriations are distributed as follows:

| | FY 2002 | FY 2003 |
|---------------------|-----------------|-----------------|
| | <u>Millions</u> | <u>Millions</u> |
| Personal Services | \$.18 | \$.19 |
| Operating Expenses | .06 | .06 |
| Grants and Aids | 1.26 | 1.32 |
| Other Uses/Reserves | .25 | .12 |

Fiscal Year 2002 appropriations will increase 42% for Personal Services. Operating Expenses will increase \$39,249. Grants and Aids will increase slightly. Reserves will decrease 39%.

Special District Municipal Service
Benefits Units (MSBU) Funds:

FY 2002 - \$575,776

FY 2003 - \$615,329

Description

To account for the financing of public improvements and services deemed to benefit the properties against which special assessments are levied in accordance with Chapter 125, Florida Statutes.

Major Services

The MSBU Funds consist of the following major functions:
 ? Road & Street Lighting
 ? Municipal Services



Special District Municipal Service Benefits Units (MSBU) Funds (Continued):

Revenue Structure

Major revenue sources are :

| | FY 2002 <u>Thousands</u> | FY 2003 <u>Thousands</u> |
|----------------------------|-----------------------------|-----------------------------|
| Miscellaneous Revenues | \$458.4 | \$491.4 |
| Fund Balance/Other Sources | 117.4 | 123.9 |

Expenditure Structure

The MSBU Funds appropriations are distributed as follows:

| | FY 2002 <u>Thousands</u> | FY 2003 <u>Thousands</u> |
|---------------------|-----------------------------|-----------------------------|
| Operating Expenses | \$399.9 | \$415.9 |
| Other Uses/Reserves | 175.9 | 199.4 |

Fiscal Year 2002 appropriations will remain relatively flat for these funds.

Law Enforcement

| | |
|--------------------|--------------------------|
| Trust Fund: | FY 2002 - \$2,500 |
| | FY 2003 - \$2,500 |

Description

To account for the proceeds from the sale of confiscated property in accordance with Chapter 932.704, Florida Statutes. All funds are budgeted to the Sheriff for training and education.

Major Services

The Law Enforcement Trust Fund consists of the following function:

? Law Enforcement

Revenue Structure

Major revenue sources are:

| | FY 2002 <u>Thousands</u> | FY 2003 <u>Thousands</u> |
|----------------------------|-----------------------------|-----------------------------|
| Miscellaneous Revenue | \$.5 | \$.5 |
| Fund Balance/Other Sources | 2.0 | 2.0 |

Expenditure Structure

Law Enforcement Trust Fund appropriations are distributed as follows:

| | FY 2002 <u>Thousands</u> | FY 2003 <u>Thousands</u> |
|----------------|-----------------------------|-----------------------------|
| Capital Outlay | \$2.5 | \$2.5 |

Fiscal Year 2002 appropriations will decrease. By Florida Statute, this Fund is budgeted based on actual dollars carried forward at the beginning of each year. Amendments are made through resolution as confiscated property is received by the County throughout the year.

Criminal Justice Trust

| | |
|--------------|----------------------------|
| Fund: | FY 2002 - \$182,000 |
| | FY 2003 - \$182,000 |

Description

To account for revenues and expenditures for approved advanced training program courses for criminal justice personnel pursuant to Chapter 943.25, Florida Statutes. The revenues are from additional amounts assessed on fines, penalties and court costs.

Major Services

The Criminal Justice Trust Fund is the depository for Fines and Forfeits collected by the County.

Revenue and Expenditure Structure

The revenue source is from Fines and Forfeits assessed by the judiciary. The only expenditure is a transfer to the General Fund at the end of each fiscal year for all funds collected and deposited in the fund.

Fiscal Year 2002 appropriations will remain relatively flat.



County Sales Tax Fund: FY 2002 - \$11,537,331
FY 2003 - \$ 3,496,634

Description

To account for revenues collected from the discretionary infrastructure sales surtax pursuant to Chapter 87-239, Laws of Florida. A majority vote, on November 3, 1987, of the qualified electors of the County approved a referendum permitting the County to levy this one-cent tax.

Major Services

The County Sales Tax Fund consists of the following major function:

- ? Funding of Lake County Infrastructure and Debt Service

Revenue Structure

Major revenue sources are:

| | FY 2002 | FY 2003 |
|----------------------------|-----------------|-----------------|
| | <u>Millions</u> | <u>Millions</u> |
| Infrastructure Surtax | \$11.500 | \$3.074 |
| Miscellaneous Revenues | .001 | .001 |
| Fund Balance/Other Sources | .036 | .421 |

Expenditure Structure

FY 2002 and FY 2003 County Sales Tax Fund appropriations are Transfers to Other Funds, which account for the total budget.

Because this funding source sunsets December 2002, the FY 2003 is considerably reduced. Subsequent to the adoption of the FY 2002 budget, the issue of the renewal of this tax was voted on in November 2001. The citizens approved the renewal for another 15-year period. The FY 2003 budget will be adjusted based on that approval.

Lake County Pollution

Recovery Fund: FY 2002 - \$26,431
FY 2003 - \$ 8,211

Description

To account for revenues collected as civil penalties and through enforcement actions against violators of Chapters 6 and 9, Land Development Regulations in accordance with Chapter 93-344, Laws of Florida.

Major Services

The Lake County Pollution Recovery Fund consists of the following major function:

- ? Conservation and Resource Management

Revenue Structure

Major revenue sources are:

| | FY 2002 | FY 2003 |
|----------------------------|------------------|------------------|
| | <u>Thousands</u> | <u>Thousands</u> |
| Fines and Forfeits | \$ 1.0 | \$ 1.0 |
| Miscellaneous Revenue | .4 | .4 |
| Fund Balance/Other Sources | 25.0 | 6.8 |

Expenditure Structure

Lake County Pollution Recovery Fund appropriations are distributed as follows:

| | FY 2002 | FY 2003 |
|---------------------|------------------|------------------|
| | <u>Thousands</u> | <u>Thousands</u> |
| Capital Outlay | \$19.5 | \$4.9 |
| Other Uses/Reserves | 6.9 | 3.3 |

The Lake County Pollution Recovery Fund monies obtained are to be used to restore the polluted area that was the subject of the violation to its former condition, enhance pollution control activities in Lake County, or purchase pollution control equipment for Lake County.

**Lake County Code**

Enforcement Liens Fund: **FY 2002 - \$68,975**
 FY 2003 - \$34,690

Description

To account for revenues collected for zoning violation fines in accordance with Chapter 162, Florida Statutes.

Major Services

The Lake County Code Enforcement Liens Fund consists of the following major function:
 ? Protective Inspection

Revenue Structure

Major revenue sources are:

| | FY 2002 <u>Thousands</u> | FY 2003 <u>Thousands</u> |
|----------------------------|-----------------------------|-----------------------------|
| Fines and Forfeits | \$10.0 | \$10.0 |
| Miscellaneous Revenue | .5 | .2 |
| Fund Balance/Other Sources | 58.5 | 24.5 |

Expenditure Structure

Lake County Code Enforcement Liens Fund appropriations are distributed as follows:

| | FY 2002 <u>Thousands</u> | FY 2003 <u>Thousands</u> |
|----------------|-----------------------------|-----------------------------|
| Capital Outlay | \$69.0 | \$34.7 |

This fund was created in Fiscal Year 2001. The zoning violation fines collected are used to defray the cost for the County to bring property up to code that the County has foreclosed on for those violations. The properties will then be sold and, therefore, returned to the tax rolls.

Building Services Fund: **FY 2002 - \$4,363,423**
 FY 2003 - \$4,147,370

Description

To account for revenues and expenditures for Building Services. This fund includes revenues from building permits and contractor licenses.

Major Services

The Building Services Fund consists of the following major function:

? Protective Inspection

Revenue Structure

Major revenue sources are:

| | FY 2002 <u>Millions</u> | FY 2003 <u>Millions</u> |
|----------------------------|----------------------------|----------------------------|
| Licenses and Permits | \$4.13 | \$4.00 |
| Charges for Services | .12 | .12 |
| Fines and Forfeits | .01 | .01 |
| Miscellaneous Revenue | .02 | .02 |
| Fund Balance/Other Sources | .09 | - |

Expenditure Structure

Building Services Fund appropriations are distributed as follows:

| | FY 2002 <u>Millions</u> | FY 2003 <u>Millions</u> |
|---------------------|----------------------------|----------------------------|
| Personal Services | \$2.84 | \$2.96 |
| Operating Expenses | .50 | .45 |
| Capital Outlay | .13 | .08 |
| Other Uses/Reserves | .89 | .65 |

This fund was created in Fiscal Year 2001 in order to separate this activity from the General Fund. Fiscal Year 2002 appropriations remain relatively flat for Personal Services and Operating Expenses. Capital Outlay decreased 67%.

Lake County Fire

Control Fund: **FY 2002 - \$14,405,669**
 FY 2003 - \$ 9,965,604

Description

To account for the revenues and expenditures for Countywide consolidated fire protection. County Ordinance 1990-29 created this Municipal Taxing Unit.

Major Services

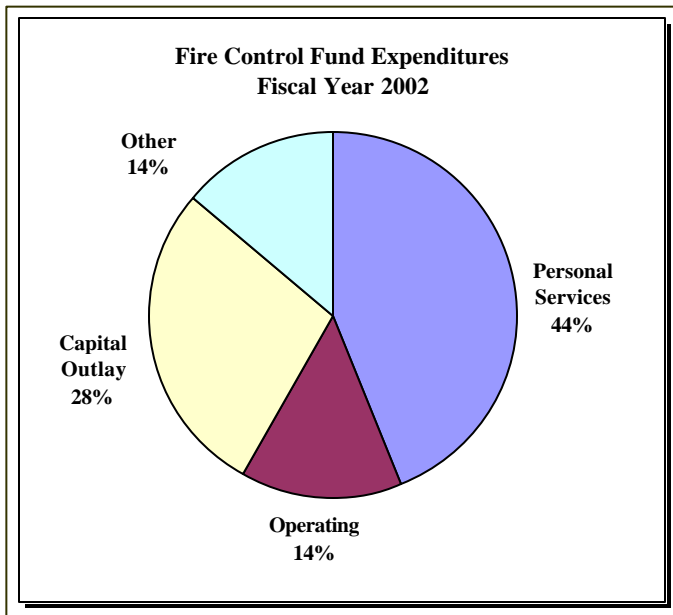
The Lake County Fire Control Fund consists of the following function:

? Fire and Rescue

**Lake County Fire Control Fund (Continued) :****Revenue Structure**

Major revenue sources are:

| | FY 2002 <u>Millions</u> | FY 2003 <u>Millions</u> |
|----------------------------|----------------------------|----------------------------|
| Fire Structure Tax | \$7.44 | \$7.81 |
| Intergovernmental Revenue | .06 | .02 |
| Charges for Services | .03 | .03 |
| Miscellaneous Revenues | .42 | .42 |
| Fund Balance/Other Sources | 6.45 | 1.69 |

**Expenditure Structure**

The Lake County Fire Control Fund appropriations are as follows:

| | FY 2002 <u>Millions</u> | FY 2003 <u>Millions</u> |
|---------------------|----------------------------|----------------------------|
| Personal Services | \$6.31 | \$6.64 |
| Operating Expenses | 2.03 | 2.06 |
| Capital Outlay | 4.06 | .63 |
| Other Uses/Reserves | 2.00 | .64 |

Fire Services Impact Fees

Trust Fund: **FY 2002 - \$1,724,766**
 FY 2003 - \$ 622,910

Description

To account for impact fees on land developed in Lake County for the provision of fire services capital facilities necessitated by new development, pursuant to Ordinance 1996-34.

Major Services

The Fire Services Impact Fees Trust Fund consists of the following major function:
 ? Fire and Rescue

Revenue Structure

Major revenue sources are:

| | FY 2002 <u>Millions</u> | FY 2003 <u>Millions</u> |
|----------------------------|----------------------------|----------------------------|
| Fire Impact Fee | \$.39 | \$.40 |
| Fund Balance/Other Sources | 1.33 | .22 |

Expenditure Structure

The Fire Services Impact Fees Trust Fund appropriations are distributed as follows:

| | FY 2002 <u>Millions</u> | FY 2003 <u>Millions</u> |
|---------------------|----------------------------|----------------------------|
| Operating Expenses | \$.03 | \$ - |
| Capital Outlay | 1.44 | .36 |
| Other Uses/Reserves | .25 | .26 |

Several equipment purchases were not completed by year-end; therefore, the funds were carried forward to FY 2002. Revenues for this fund are projected to be relatively flat.

**DEBT SERVICE FUNDS****Sales Tax Bond Debt**

Service Fund: **FY 2002 - \$7,824,327**
 FY 2003 - \$4,355,027

The Sales Tax Bond Debt Service Fund appropriations are as follows:

Description

To accumulate monies for payment of the \$35,500,000 Sales Tax Revenue Refunding Bond Issue of 1992. Financing is provided by the one-cent infrastructure sales surtax collected pursuant to Chapter 87-239, Florida Statutes.

| | FY 2002 <u>Millions</u> | FY 2003 <u>Millions</u> |
|---------------------|----------------------------|----------------------------|
| Debt Payment | \$4.29 | \$4.29 |
| Other Uses/Reserves | 3.53 | .06 |

The debt will be satisfied by the end of FY 2003.

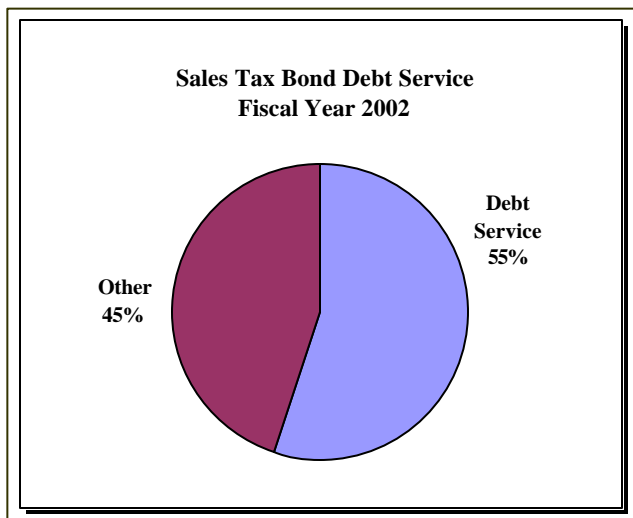
Major Services

The Sales Tax Bond Debt Service Fund consists of the following major function:
 ? Debt Service Payments

Revenue Structure

Major revenue sources are:

| | FY 2002 <u>Millions</u> | FY 2003 <u>Millions</u> |
|----------------------------|----------------------------|----------------------------|
| Miscellaneous Revenue | \$.07 | \$.07 |
| Fund Balance/Other Sources | 7.75 | 4.28 |

Expenditure Structure**Pari-Mutuel Revenues**

Replacement Bond Fund: FY 2002 - \$4,263,821
FY 2003 - \$ 307,667

Description

The County issued \$4,400,000 in bonds to provide funds to finance the cost of acquisition, construction and equipping of certain capital improvements to be made within the County. The bonds are secured by a pledge of sales tax revenues received by the County as a replacement of the funds previously distributed under Chapter 550, Florida Statutes, from racetrack and jai alai fronton revenues.

Major Services:

The Pari-Mutuel Revenues Replacement Bond Fund consists of the following major function:
 ? Debt Service Payments

Revenue Structure

Major revenue sources are:

| | FY 2002 <u>Millions</u> | FY 2003 <u>Millions</u> |
|----------------------------|----------------------------|----------------------------|
| Racing Tax | \$.30 | \$.30 |
| Miscellaneous Revenues | .01 | .01 |
| Fund Balance/Other Sources | 3.95 | - |

Expenditure Structure

The Pari-Mutuel Revenues Replacement Bond Fund appropriations are distributed as follows:

| | FY 2002 <u>Millions</u> | FY 2003 <u>Millions</u> |
|----------------|----------------------------|----------------------------|
| Capital Outlay | \$3.97 | \$.01 |
| Debt Service | .29 | .30 |

**CAPITAL PROJECTS FUNDS****Sales Tax Capital**

Projects Fund: **FY 2002 - \$19,168,777**
 FY 2003 - \$ 7,115,471

Description

To account for construction of various capital projects using infrastructure sales surtax revenues.

Major Services

The Sales Tax Capital Project Fund consists of the following major functions:

? General Government Buildings Projects

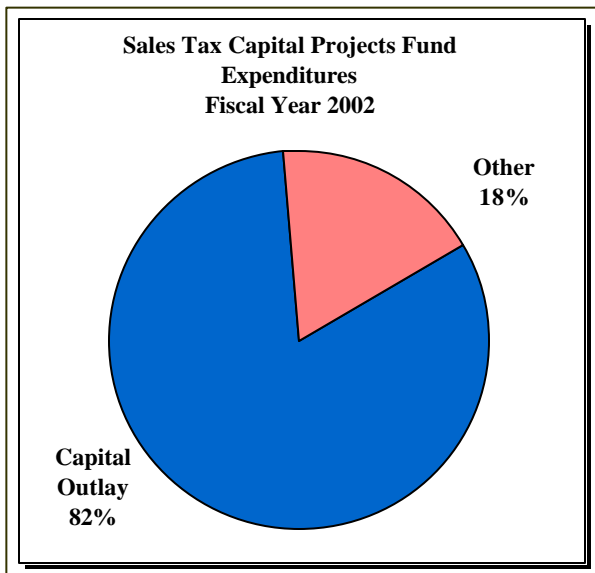
Revenue Structure

Major revenue sources are:

| | FY 2002 <u>Millions</u> | FY 2003 <u>Millions</u> |
|----------------------------|----------------------------|----------------------------|
| Miscellaneous Revenues | \$.10 | \$.05 |
| Fund Balance/Other Sources | 19.07 | 7.06 |

Expenditure Structure

The Sales Tax Capital Projects Fund appropriations are distributed as follows:

**Expenditure Structure**

| | FY 2002 <u>Millions</u> | FY 2003 <u>Millions</u> |
|---------------------|----------------------------|----------------------------|
| Capital Outlay | \$15.69 | \$2.68 |
| Other Uses/Reserves | 3.48 | 4.43 |

The main funding source for these projects is the infrastructure sales tax which sunsets December 2002. Subsequent to the adoption of the FY 2002 budget, the 15-year renewal of this tax was voted on and approved by the citizens of Lake County in November 2001. The FY 2003 budget will need to be revised to include this renewal.

Parks Capital Projects

Fund: **FY 2002 - \$660,517**
 FY 2003 - \$ 51,000

Description

To account for expenditures related to the construction and improvement of County park projects.

Major Services

The Parks Capital Projects Fund consists of the following major function:

? Parks and Recreation

Revenue Structure

Major revenue sources are:

| | FY 2002 <u>Thousands</u> | FY 2003 <u>Thousands</u> |
|----------------------------|-----------------------------|-----------------------------|
| Miscellaneous Revenues | \$ 1.0 | \$ 1.0 |
| Fund Balance/Other Sources | 659.5 | 50.0 |

Expenditure Structure

The Parks Capital Projects Fund appropriations are distributed as follows:

| | FY 2002 <u>Thousands</u> | FY 2003 <u>Thousands</u> |
|---------------------|-----------------------------|-----------------------------|
| Operating Expenses | \$131.8 | \$ - |
| Capital Outlay | 513.7 | 35.0 |
| Other Uses/Reserves | 15.0 | 16.0 |

Fiscal Year 2002 appropriations are mainly carryforwards from FY 2001 for uncompleted projects. Because of the lack of funding at this time, the FY 2003 expenditures decrease substantially.

**ENTERPRISE FUNDS****Landfill Enterprise**

Funds: **FY 2002 - \$29,787,454**
FY 2003 - \$29,315,897

Description

To account for the revenues, expenses, and fixed assets associated with the operation of the Lake County Landfills.

Major Services

The Landfill Enterprise Fund consists of the following major functions:

- ? Garbage/Solid Waste Disposal
- ? Conservation & Resource Management
- ? Recycling Programs and Education
- ? Residential Drop-Offs
- ? Solid Waste Capital Projects
- ? Landfill Closures and Long-Term Care

Revenue Structure

Major revenue sources are:

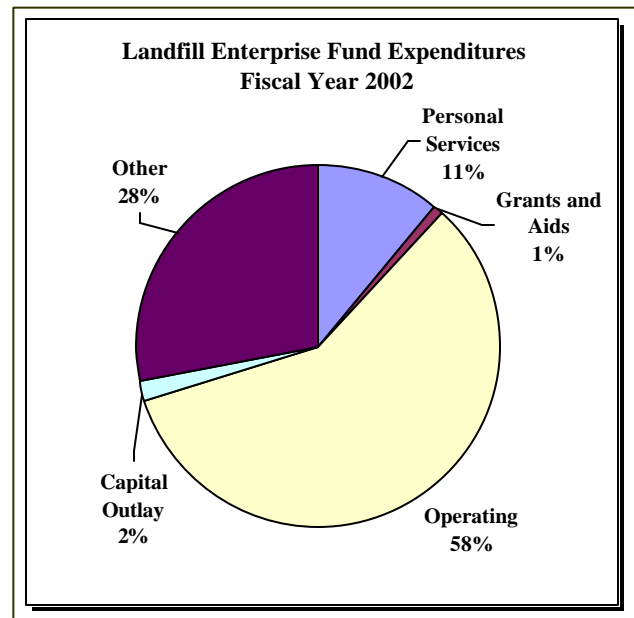
| | FY 2002 | FY 2003 |
|----------------------------|-----------------|-----------------|
| | <u>Millions</u> | <u>Millions</u> |
| Franchise Fees | \$.2 | \$.2 |
| Landfill Services | 17.0 | 18.2 |
| Grants Revenue | .1 | - |
| Miscellaneous Revenue | .6 | .6 |
| Fund Balance/Other Sources | 11.9 | 10.3 |

Expenditure Structure

Landfill Enterprise Fund appropriations are distributed as follows:

| | FY 2002 | FY 2003 |
|---------------------|-----------------|-----------------|
| | <u>Millions</u> | <u>Millions</u> |
| Personal Services | \$ 2.3 | \$ 2.6 |
| Operating Expenses | 12.9 | 11.9 |
| Capital Outlay | 1.2 | 3.4 |
| Debt Service | 1.9 | 1.9 |
| Grants and Aids | .2 | .2 |
| Other Uses/Reserves | 11.3 | 9.3 |

Fiscal Year 2002 appropriations will increase 10% for Personal Services. Operating Expenses will decrease 4%. Capital Outlay will decrease 57%. Grants and Aids will remain relatively flat. Reserves will decrease 24%.



INTERNAL SERVICE FUNDS

| | |
|-------------------------|------------------------------|
| Insurance Funds: | FY 2002 - \$9,119,200 |
| | FY 2003 - \$8,352,234 |

Description

To account for the revenues and expenses of the County's insurance programs.

Major Services

The Insurance Fund consists of the following major functions:

- ? Employee Group Benefits
- ? Risk Management: Property and Casualty

Revenue Structure

Major revenue sources are:

| | FY 2002 | FY 2003 |
|----------------------------|-----------------|-----------------|
| | <u>Millions</u> | <u>Millions</u> |
| Insurance Contributions | \$5.0 | \$5.0 |
| Miscellaneous Revenue | .2 | .2 |
| Fund Balance/Other Sources | 3.9 | 3.1 |

Expenditure Structure

Insurance Fund appropriations are as follows:

| | FY 2002 | FY 2003 |
|---------------------|-----------------|-----------------|
| | <u>Millions</u> | <u>Millions</u> |
| Operating Expenses | \$5.7 | \$ 6.2 |
| Other Uses/Reserves | 3.4 | 2.1 |

The County is self-insured for property and casualty, workers compensation, and health benefits, with stop loss policies in place.

The Property and Casualty Fund experienced an overall premium increase of 20% for Fiscal Year 2002. The claims budget for property and casualty and workers compensation were increased based on experience and the expected addition of three new fire houses and their staff between FY 2002 and 2004.

Medical and pharmacy costs are increasing 12% - 15% annually nationwide. The Employee Group Benefits Fund is expected to break even for FY

2002 and decrease reserves for FY 2003 by \$832,000 to \$1.25 million.

Fleet Maintenance

| | |
|--------------|------------------------------|
| Fund: | FY 2002 - \$1,614,070 |
| | FY 2003 - \$1,647,292 |

Description

To account for the revenues and expenses of maintaining and repairing County equipment and vehicles.

Major Services

The Fleet Maintenance Fund consists of the following major Function:

- ? Equipment and Vehicle Repair & Maintenance

Revenue Structure

Major revenue sources are:

| | FY 2002 | FY 2003 |
|----------------------------|-----------------|-----------------|
| | <u>Millions</u> | <u>Millions</u> |
| Charges for Services | \$1.204 | \$1.257 |
| Fund Balance/Other Sources | .409 | .389 |

Expenditure Structure

The Fleet Maintenance Fund appropriations are distributed as follows:

| | FY 2002 | FY 2003 |
|---------------------|-----------------|-----------------|
| | <u>Millions</u> | <u>Millions</u> |
| Personal Services | \$.517 | \$.542 |
| Operating Expenses | 1.016 | 1.083 |
| Capital Outlay | .062 | .003 |
| Other Uses/Reserves | .018 | .018 |

The continuing challenge for this fund is self-sufficiency and competitive pricing with private industry, especially with passenger-type vehicles. In order to balance this fund, the fund relies on a transfer in of dollars from the County Transportation Trust (CTT) Fund.

**FIDUCIARY FUNDS****Animal Shelter Trust**

Fund: **FY 2002 - \$67,545**
FY 2003 - \$71,845

Description

To account for the receipt and disbursement of contributions to the County's Animal Shelter.

Major Services

The Animal Shelter Trust Fund consists of the following major function:

- ? Housing of Stray and Problem Animals

Revenue Structure

Major revenue sources are:

| | FY 2002 <u>Thousands</u> | FY 2003 <u>Thousands</u> |
|----------------------------|-----------------------------|-----------------------------|
| Miscellaneous Revenue | \$ 7.0 | \$ 7.8 |
| Fund Balance/Other Sources | 60.5 | 64.0 |

Expenditure Structure

The Animal Shelter Trust Fund appropriations are:

| | FY 2002 <u>Thousands</u> | FY 2003 <u>Thousands</u> |
|---------------------|-----------------------------|-----------------------------|
| Operating Expenses | \$ 3.5 | \$ 3.5 |
| Other Uses/Reserves | 64.0 | 68.3 |

FY 2002 appropriations will remain relatively flat.

Employee Benefits Fund: **FY 2002 - \$6,179**
FY 2003 - \$1,585

Description

To account for the receipt and disbursement of commissions obtained from vending machines located on County property.

Major Services

The Employee Benefits Fund consists of the following major function:

- ? Funding for Yearly Employee Picnic, Christmas Luncheon, Health Fair

Revenue Structure

The only revenue source is Concessions (100%).

Expenditure Structure

FY 2002 Employee Benefits Fund appropriations are \$6,179 or 100% for Operating Expenses.

FY 2003 appropriations will be 100% for Operating Expenses.

Countywide Library

Trust Fund: **FY 2002 - \$3,953,920**
FY 2003 - \$4,125,549

Description

To account for the State, Local and County revenues and expenditures received and disbursed on behalf of the Countywide Library System.

Major Services

The Countywide Library Trust Fund consists of the following major functions:

- ? Library Services
- ? State Aid to Libraries

Revenue Structure

Major revenue sources are:

| | FY 2002 <u>Millions</u> | FY 2003 <u>Millions</u> |
|-----------------------------|----------------------------|----------------------------|
| Grant Revenue | \$.35 | \$.44 |
| Transfers and Other Sources | 3.59 | 3.69 |

Expenditure Structure

Countywide Library Trust Fund appropriations are distributed as follows:

| | FY 2002 <u>Millions</u> | FY 2003 <u>Millions</u> |
|---------------------|----------------------------|----------------------------|
| Personal Services | \$1.74 | \$1.85 |
| Operating Expenses | 1.57 | 1.58 |
| Capital Outlay | .62 | .67 |
| Other Uses/Reserves | .02 | .02 |

FY 2002 Budget will increase to accommodate expenses for three new libraries.

**DEBT OBLIGATIONS****GENERAL**

Various Florida Statutes control the issuance of bonds by the County. Generally, the County may issue bonds for projects which it deems are in its best interest. Such bonds may be authorized by resolution indicating the amount and purpose of the bonds, interest rate, and repayment terms. General obligation bonds require approval by a majority of the voters in the County. These bonds are secured by the full faith and credit of the County, which means there is a pledge of the County's general taxing power for the repayment of the debt. Lake County does not have any general obligation debt outstanding.

SUMMARY OF DEBT OBLIGATIONS

| | Sales Tax Refunding Revenue Bonds Series 1992 | Sales Tax Revenue Bonds (Pari-Mutuel Revenues Replacement Program) Series 2000 | Solid Waste Line of Credit | Capital Improvements Line of Credit |
|-------------------------------|--|---|---|---|
| Date Issued | 1992 | 2000 | 1993 and 1996 | 1994 |
| Pledged Revenue | Infrastructure Sales Tax | Sales Tax distributed as a replacement for Racetrack and Jai Alai Fronton Revenues | Solid Waste System Net Revenues (1 st pledge) Infrastructure Sales Tax (2 nd pledge) | Land Sales and Covenant to Budget and Appropriate |
| Outstanding At 9/30/01 | \$8,105,000 | \$4,305,000 | \$13,000,000 | \$0 |
| Interest Rate | 5.625% to 5.75% | 4.25% to 5.30% | 2.52% to 4.98% during 2001 Variable Rate (LIBOR) | 2.95% to 5.05% during 2001 Variable (LIBOR) |
| Annual Payment | Range from \$3,940,000 to \$4,165,000 | Range from \$295,625 to \$297,615 | Interest Only | Interest Only |
| Final Maturity | 2002 | 2030 | 2002 | 2001 |
| Purpose | New Jail, Judicial Center, Landfill Improvements | Recreational Improvements | Landfill closure and other costs | Improvements at Ford Central Park, Sales Tax Projects |
| Payment Dates | June 1 December 1 | April 1 October 1 | April 1 October 1 | June 1 December 1 |



DESCRIPTION OF OUTSTANDING DEBT

Sales Tax Refunding Revenue Bonds, Series 1992

On January 29, 1992, the County issued \$35,995,000 in bonds to advance refund \$32,535,000 of outstanding 1987 Sales Tax Revenue Bonds. The bonds are payable solely from the County's share of the Local Government Infrastructure Sales Surtax levies pursuant to Florida Statutes. Interest rates vary from 5.625% to 5.75% with annual serial payments ranging from \$3,940,000 to \$4,165,000 through 2003.

Sales Tax Bonds (Pari-Mutuel Revenues Replacement Program)

The County issued \$4,400,000 in bonds to provide funds to finance the cost of acquisition, construction and equipping of certain capital improvements to be made within the the County, including the acquisition of land for a regional park and various walking and biking trails. The bonds are secured by a pledge of sales tax revenues received by the County as a replacement of the funds previously distributed under Chapter 550, Florida Statutes, from racetrack and jai alai fronton revenues. Bond principal payments are due in annual installments beginning October 1, 2001 continuing until October 1, 2019 with \$2,390,000 in term bonds due October 1, 2030. The serial bonds bear interest at rates ranging from 4.25% to 5.30%. The term bonds bear interest at 5.50%.

Solid Waste Line-of-Credit

On December 21, 1993, the County entered into a \$19 million bank line-of-credit agreement, which expired December 31, 1998, to finance the acquisition, construction and equipping of certain capital improvements to the County's solid waste system. At the same time, an initial draw of \$10 million was executed as evidenced by a note agreement. A second draw of \$9 million was made January 18, 1995. The repayment terms for the notes are interest payable semi-annually on April 1 and October 1 of each year, with the principal due in full at maturity on December 31, 1998. The principal may be repaid at any time. The interest rate is adjusted every 90 days based upon the 90-day London Interbank Offered Rate (LIBOR) and ranged from 4.14% to 5.04% during 2001. The note is secured by the net revenues of the system, sales tax revenues (junior lien to the Sales Tax Refunding Revenue Bonds pledge), proceeds of the notes, and proceeds of debt issued by the County to refund the notes. The amount outstanding at September 30, 2001 was \$14,500,000 and interest expense paid during the year was \$717,948. No interest was capitalized during the year. On December 31, 2000, the line-of-credit agreement was extended until December 31, 2002 at essentially the same terms.

NOTE:

During 1989, the County issued \$70,000,000 in Adjustable Tender (Series 1988A) and \$9,000,000 in Taxable Mandatory Tender Obligation (Series 1988B) Resource Recovery Industrial Development Revenue Bonds to finance the construction of a solid waste disposal/resource recovery facility to be located in the County and to be owned and operated by NRG/Recovery Group, Inc. Pursuant to a loan agreement between the County and NRG, NRG has agreed to pay the principal, redemption premium, if any, and interest on the bonds when due. The loan agreement thus creates a security interest in, among other receipts, the service fees generated from the County to NRG pursuant to a Service Agreement to operate the facility. The facility was mortgaged to the County to secure the Loan Agreement.

The bonds were issued pursuant to the Florida Industrial Development Financing Act and do not constitute or create in any manner a debt, liability, or obligation of, or a pledge of the faith and credit of Lake County.

On October 14, 1993, the County issued \$69,615,000 in Series 1993A Tax Exempt and \$7,935,000 in Series 1993B Taxable Resource Recovery Industrial Development Refunding Revenue Bonds to refund the outstanding bonds mentioned above. Upon the issuance of the refunding bonds, the County received draws on letters of credit relating to the 1988 Series A and B bonds, which were deposited into separate escrow deposit accounts. The escrow agent used these funds to redeem the refunded bonds on November 4, 1993. Proceeds of the Series 1993 Bonds, together with other available funds, were used to reimburse the bank for the amounts drawn on the letters of credit.

**EFFECT OF EXISTING DEBT ON CURRENT AND FUTURE OPERATIONS**

The effect of debt on the 2002 operating budget is \$4,010,000 in principal payments and \$1,029,000 in interest payments for a total of \$5,039,000.

The effect of debt on future operations can be summarized as follows:

1. For fixed rate long-term debt, the total payments due at September 30, 2001, including interest is secured by pledged revenues available to the County during the term of the debt issues.
2. On December 31, 2000, the County paid \$1.5 million on the Solid Waste Line-of-Credit, leaving a balance of \$13.0 million, which is due on December 31, 2002. At that time, the County will either extend the debt or convert to long-term debt.

LONG-TERM DEBT

The Board of County Commissioners authorizes the issuance of long-term debt by adoption of a resolution for projects that will require financing over a period of more than one year. All long-term debt, except capital lease obligations, are payable from a particular revenue source. Principal and interest on capital leases is appropriated out of operating expenses each year. There are no capital lease obligations for the BCC at this time.

SCHEDULE OF CHANGES IN LONG-TERM DEBT

| | 9/30/00 Beginning Balance | Additions | Payments | 9/30/01 Ending Balance | Interest and Misc Expenses |
|--|---------------------------------|---------------------|---------------------|------------------------------|----------------------------------|
| Revenue Bonds Payable: | | | | | |
| Fund 241 | \$ 11,840,000 | \$ - | \$ 3,735,000 | \$ 8,105,000 | \$ 564,300 |
| Special Obligation Bonds Payable: | | | | | |
| Fund 251 | 155,000 | - | 155,000 | - | 4,900 |
| Capital Leases: | | | | | |
| Fund 001 | 5,352 | - | 5,352 | - | 200 |
| Sales Tax Bonds (Pari-Mutuel Revenues Replacement Program | - | 4,400,000 | 95,000 | 4,305,000 | 201,000 |
| Capital Improvements Line-of-Credit: | | | | | |
| Fund 301 | 1,700,000 | - | 1,700,000 | - | 121,900 |
| Solid Waste Line-of-Credit: | | | | | |
| Fund 420 | 14,500,000 | - | 1,500,000 | 13,000,000 | 560,000 |
| TOTAL | \$ 28,200,352 | \$ 4,400,000 | \$ 7,190,352 | \$ 25,410,000 | \$ 1,452,300 |

**LEGAL DEBT LIMITS**

Legal debt margin refers to the maximum amount of outstanding gross or net debt legally permitted. There are no legal limits on the amount of debt that can be issued by the County.

The following is a schedule of principal and interest payments for the various debt obligations of the County.

Sales Tax Refunding Revenue Bonds

| <u>FISCAL YEAR</u> | <u>PRINCIPAL</u> | <u>INTEREST</u> | <u>TOTAL</u> |
|--------------------|---------------------|-------------------|---------------------|
| 2002 | \$ 3,940,000 | \$ 350,300 | \$ 4,290,300 |
| 2003 | <u>4,165,000</u> | <u>119,744</u> | <u>4,284,744</u> |
| TOTAL | <u>\$ 8,105,000</u> | <u>\$ 470,044</u> | <u>\$ 8,575,044</u> |

Sales Tax Revenue Bonds (Pari-Mutuel Revenues Replacement Program)

| <u>FISCAL YEAR</u> | <u>PRINCIPAL</u> | <u>INTEREST</u> | <u>TOTAL</u> |
|--------------------|---------------------|---------------------|---------------------|
| 2002 | \$ 70,000 | \$ 224,523 | \$ 294,523 |
| 2003 | 75,000 | 221,513 | 296,513 |
| 2004 | 75,000 | 218,288 | 293,288 |
| 2005 | 80,000 | 214,987 | 294,987 |
| 2006 | 85,000 | 211,387 | 296,387 |
| Thereafter | <u>3,920,000</u> | <u>3,166,575</u> | <u>7,086,575</u> |
| TOTAL | <u>\$ 4,305,000</u> | <u>\$ 4,257,273</u> | <u>\$ 8,562,273</u> |

Recap Activity on Line-of Credit Payable

Landfill Enterprise Fund
As of September 30, 2001

| | <u>Payable</u> | <u>Interest Expense</u> |
|------------------------------------|---------------------|-----------------------------|
| Balance - 9/30/00 | \$14,500,000 | \$ - |
| Interest from 10/01/00 to 03/31/01 | - | 331,903 |
| Principal payment - 12/27/00 | (1,500,000) | - |
| Interest from 04/01/01 to 09/30/01 | <u>-</u> | <u>381,265</u> |
| Balance - 09/30/01 | <u>\$13,000,000</u> | <u>\$713,168</u> |



A “property tax” is also known as an “ad valorem tax”, and is based on the assessed value of the property. The ad valorem tax rate is expressed as a “mill”. A mill is equal to \$0.001. The rate at which the tax is charged is known as the “millage rate”. Lake County levies three ad valorem taxes: (1) Countywide; (2) Lake County Ambulance District; and (3) Stormwater Management for unincorporated.

The following are the millage rates that were adopted by the Board of County Commissioners for Fiscal Year 2002:

| | |
|--------------------------------|--------|
| General Fund (Countywide) | 5.117 |
| Lake County Ambulance District | 0.5289 |
| Stormwater Management | 0.300 |

An example of calculating a General Fund residential property tax is as follows: If the property is valued at \$125,000, and the property owner receives the \$25,000 homestead exemption, the Lake County countywide property taxes (ad valorem) taxes for Fiscal Year 2002 would be 5.117 per \$1,000, for a total of \$511.70.

Lake County Property Tax Rates
Five-Year History

| Fiscal Year | Countywide (General Fund) Millage Rate | Lake County Ambulance District Millage Rate | Lake County Stormwater Mgt. Millage Rate |
|-------------|--|---|--|
| 2002 | 5.117 | .5289 | .300 |
| 2001 | 5.117 | .316 | .200 |
| 2000 | 4.733 | .268 | .100 |
| 1999 | 4.733 | .158 | N/A |
| 1998 | 4.733 | .158 | N/A |

Property taxes account for about 66% of the General Fund revenues (excluding the beginning fund balance.)

For every dollar spent in the General Fund...

| | |
|---|-----|
| PUBLIC SAFETY | 48¢ |
| Sheriff, Jail, Code Enforcement, Animal Control | |
| GENERAL GOVERNMENT | 31¢ |
| Clerk of Courts, Property Appraiser, | |
| Tax Collector and Supervisor of Elections | 14¢ |
| Administrative Functions | 8¢ |
| Facilities Maintenance | 7¢ |
| Growth Management | 2¢ |
| HEALTH AND WELFARE | 7¢ |
| Assistance to low-income residents for rent, utilities, food, medical bills; indigent burials; Children’s Services | |
| CULTURE AND RECREATION | 7¢ |
| Libraries, Parks, Fairgrounds, Historical Museum | |
| CONSERVATION AND RESOURCE MANAGEMENT | 3¢ |
| Aquatic Plant Management, Mosquito Control Management, Cooperative Extension, Lake Soil and Water Conservation, and Horticultural Learning Center | |
| ECONOMIC DEVELOPMENT | 2¢ |
| Job Growth Incentive Funding, Downtown Redevelopment Districts | |
| COURTS | 2¢ |
| State Attorney, Public Defender, Conflict Attorneys, Guardian Ad Litem, Court Reporters, and Circuit Judges | |

SERVICES NOT FUNDED BY PROPERTY TAXES

The other 43 funds in the County budget receive monies set aside for specific functions. One example: the E-911 Fund, which uses the 50¢ charged on telephone bills to pay for related expenses. Some of the major funds include:

| <u>FUND</u> | <u>FISCAL YEAR 2002 BUDGET</u> | <u>MAJOR FUNDING SOURCE</u> |
|--|------------------------------------|---------------------------------|
| County Transportation Trust (Roads, sidewalks, bridges) | \$ 13,917,979 | Gas Tax |
| Emergency Services - unincorporated (137 fire and rescue staff, 150 volunteers) | 14,405,669 | Fire and Rescue Assessment |
| Sales Tax Capital Projects (Buildings, Sheriff patrol cars, libraries, roads) | 19,168,777 | Extra One-Cent Sales Tax |
| Solid Waste - unincorporated (Solid and hazardous waste, recycling) | 21,285,655 | Solid Waste Assessment |



SUMMARY OF AUTHORIZED FULL-TIME POSITIONS LAST TEN FISCAL YEARS

| FY | BCC | Supervisor of Elections | Clerk | Tax Collector | Property Appraiser | Law Enforcement | Corrections | Judicial Bailiffs | Total |
|------|-----|----------------------------|-------|------------------|-----------------------|--------------------|-------------|----------------------|-------|
| 1993 | 374 | 5 | 114 | 40 | 23 | 192 | 205 | 15 | 968 |
| 1994 | 400 | 5 | 118 | 40 | 26 | 199 | 226 | 15 | 1,029 |
| 1995 | 435 | 5 | 125 | 42 | 26 | 208 | 226 | 15 | 1,082 |
| 1996 | 454 | 5 | 132 | 43 | 26 | 234 | 220 | 15 | 1,129 |
| 1997 | 444 | 5 | 134 | 47 | 26 | 245 | 228 | 16 | 1,145 |
| 1998 | 460 | 6 | 140 | 51 | 29 | 264 | 238 | 16 | 1,204 |
| 1999 | 515 | 6 | 143 | 57 | 29 | 277 | 242 | 16 | 1,285 |
| 2000 | 591 | 6 | 150 | 57 | 29 | 298 | 242 | 16 | 1,389 |
| 2001 | 646 | 6 | 165 | 58 | 30 | 313 | 243 | 16 | 1,477 |
| 2002 | 666 | 6 | 176 | 58 | 30 | 325 | 246 | 16 | 1,523 |

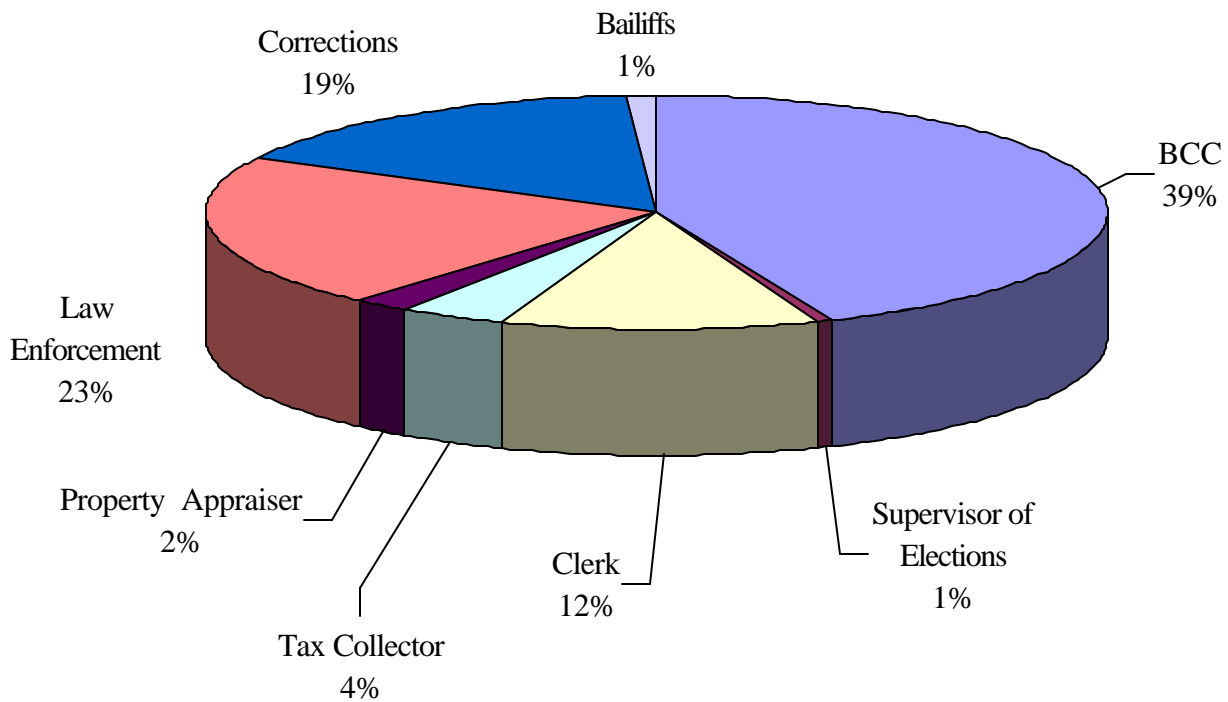
*Proposed full-time positions and does not include the Medical Examiner's Office

HISTORY OF AUTHORIZED FULL-TIME POSITIONS CONSTITUTIONAL OFFICES AND BOARD OF COUNTY COMMISSIONERS

| <u>CONSTITUTIONAL OFFICES</u> | <u>ADJUSTED FY 1998</u> | <u>ADJUSTED FY 1999</u> | <u>ADJUSTED FY 2000</u> | <u>ADJUSTED FY 2001</u> | <u>ADOPTED FY 2002</u> |
|-------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------------|
| Supervisor of Elections | 6 | 6 | 6 | 6 | 6 |
| Clerk of Courts | 140 | 143 | 150 | 165 | 176 |
| Tax Collector | 51 | 57 | 57 | 58 | 58 |
| Property Appraiser | 29 | 29 | 29 | 30 | 30 |
| Sheriff | 518 | 535 | 556 | 572 | 587 |
| Subtotal | 744 | 770 | 798 | 831 | 857 |
| <u>BCC DEPARTMENTS</u> | 460 | 515 | 591 | 646 | 666 |
| Total | 1,204 | 1,285 | 1,389 | 1,477 | 1,523 |
| Difference | | 81 | 104 | 88 | 134 |



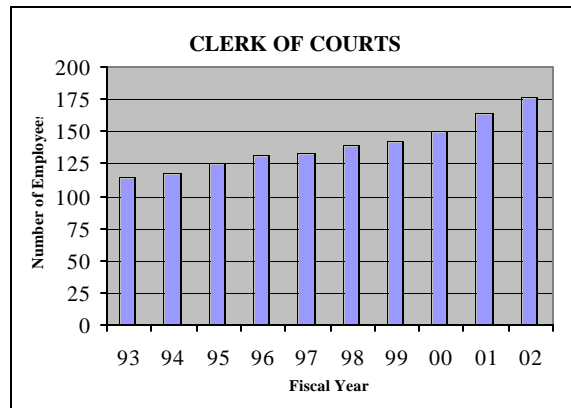
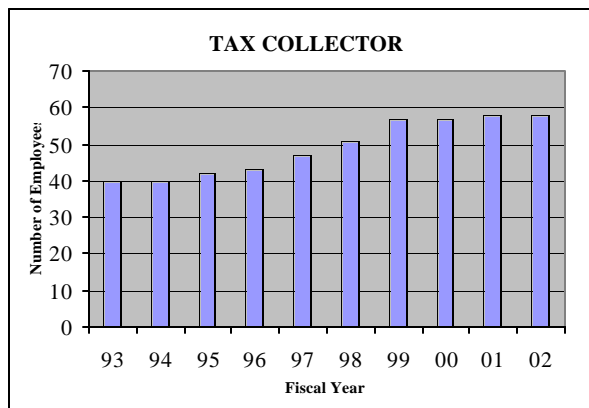
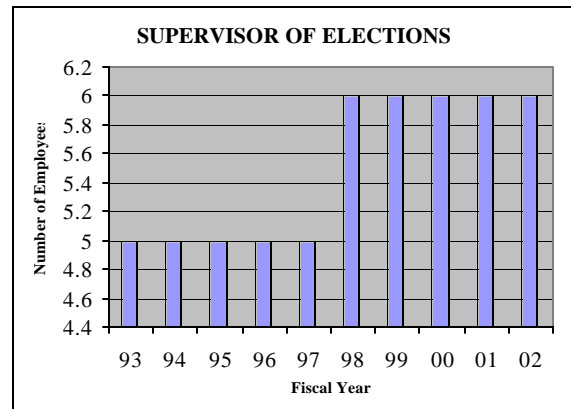
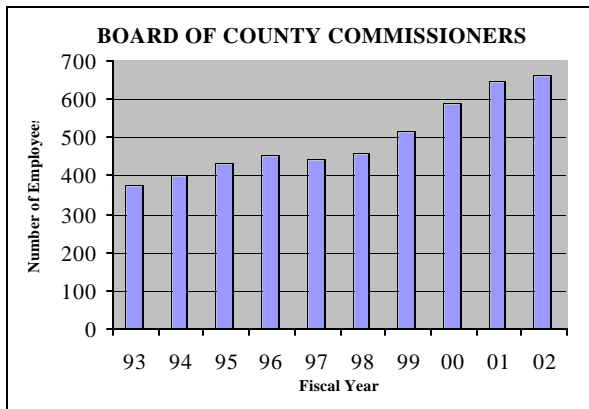
| AUTHORIZED FULL-TIME POSITIONS FOR FISCAL YEAR 2002 | | | | | | | | |
|--|----------------------|--------------------|------------------|-----------------------|-----------------|----------|-------------|-------|
| BCC | Sup. of Elections | Clerk of Courts | Tax Collector | Property Appraiser | Law Enforce. | Bailiffs | Corrections | Total |
| 666 | 6 | 176 | 58 | 30 | 325 | 16 | 246 | 1,523 |



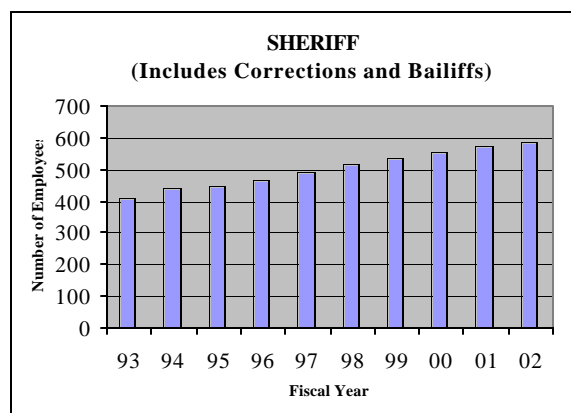
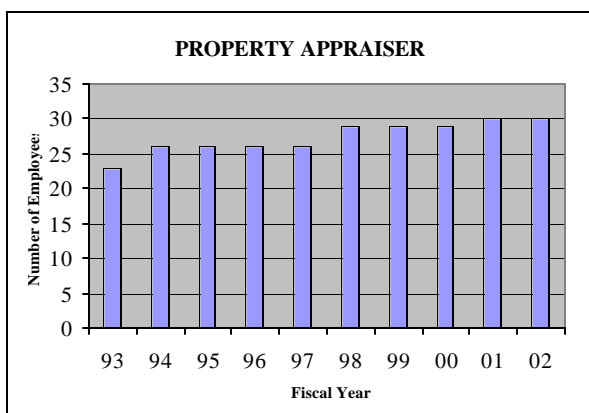


Fiscal Years 2002 and 2003

Authorized Full-Time Positions Last Ten Fiscal Years



(Note: During FY 1992/93, the Probation Office was transferred to the BCC.)



(Note: In FY 93/94, Corrections personnel were transferred from the BCC to the Sheriff. During FY 94/95, the same was done with the Bailiffs. For comparison purposes, the Corrections and Bailiffs personnel are shown here for all years.)



Fiscal Years 2002 and 2003

Personnel Summary By Department

| <u>DEPARTMENT</u> | <u>AUTHORIZED FULL-TIME FY 1999</u> | <u>AUTHORIZED FULL-TIME FY 2000</u> | <u>AUTHORIZED FULL-TIME FY 2001</u> | <u>ADOPTED FULL-TIME FY 2002</u> | <u>APPROVED FULL-TIME FY 2003</u> |
|---|---|---|---|--|---|
| County Administration: | | | | | |
| County Manager | 4 | 4 | 3 | 3 | 3 |
| EDC Coordinator | 2 | 2 | 2 | 2 | 2 |
| County Attorney | 5 | 6 | 6 | 6 | 6 |
| County Outreach Development | 2 | 2.5 | 2.5 | 2.25 | 2.25 |
| BCC Administrative Support | 3 | 3 | 4 | 4 | 4 |
| Total County Administration | 16 | 17.5 | 17.5 | 17.3 | 17.3 |
| Office of Human Resources: | | | | | |
| Personnel Services | 5 | 5 | 5 | 5 | 5 |
| Volunteer Program | 1 | 1 | 1 | 1 | 1 |
| Training & Development Program | 1 | 1 | 1 | 1 | 1 |
| Total Office of Human Resources | 7 | 7 | 7 | 7 | 7 |
| Department of Facilities and Capital Improvements: | | | | | |
| Fairgrounds* | 4 | 2 | 2 | 1 | 1 |
| Building Maintenance Services* | 9 | 14 | 17 | 17 | 17 |
| Jail Maintenance | 6 | 6 | 8 | 8 | 8 |
| Custodial Services | 1 | 3 | 3 | 3 | 3 |
| Energy Management Services | 4 | 4 | 5 | 5 | 5 |
| Historical Museum | 1 | 1 | 0 | 0 | 0 |
| Parks and Recreation | 12 | 2.5 | 2.5 | 2.5 | 2.5 |
| Parks Services | 0 | 9.5 | 9.5 | 9.5 | 9.5 |
| Capital Improvements* | 4 | 4 | 4 | 4 | 4 |
| Total Dept. of Facilities and Capital Improvements | 41 | 46.0 | 51.0 | 50.0 | 50.0 |
| Department of Growth Management: | | | | | |
| Director's Office | 2 | 2 | 2 | 2 | 2 |
| Current Planning Services* | 16 | 16 | 17 | 17 | 17 |
| Long-Range Planning Services | 5 | 5 | 5 | 5 | 5 |
| Storage Tank Program | 2 | 2.6 | 2.6 | 2.75 | 2.75 |
| Water Resource Mgmt | 8 | 7.4 | 7.4 | 7.25 | 7.25 |
| Code Enforcement | 10 | 12.5 | 10.5 | 10.5 | 10.5 |
| Building Services-Main Office | 21 | 28.5 | 34.5 | 34.5 | 34.5 |
| Building Services-South Lake | 14 | 17.5 | 20.5 | 20.5 | 20.5 |
| Total Department of Growth Management | 78 | 91.5 | 99.5 | 99.5 | 99.5 |
| Office of Tourism: | | | | | |
| Tourism* | 2 | 2 | 2 | 2 | 2 |
| Agricultural Education Services: | | | | | |
| Cooperative Extension Service* | 13 | 13 | 13 | 13 | 13 |
| Lake Soil & Water Conservation | 3 | 3 | 3 | 3 | 3 |
| Horticultural Learning Center* | 2 | 2 | 2 | 2 | 2 |
| Total Agricultural Education Services | 18 | 18 | 18 | 18 | 18 |

*This cost center has part-time positions not shown here.



Fiscal Years 2002 and 2003

Personnel Summary By Department

| <u>DEPARTMENT</u> | <u>AUTHORIZED FULL-TIME FY 1999</u> | <u>AUTHORIZED FULL-TIME FY 2000</u> | <u>AUTHORIZED FULL-TIME FY 2001</u> | <u>ADOPTED FULL-TIME FY 2002</u> | <u>APPROVED FULL-TIME FY 2003</u> |
|---|---|---|---|--|---|
| Department of Fiscal & Admin Svcs: | | | | | |
| Budget | 4 | 4.5 | 5.5 | 6.0 | 6.0 |
| Impact Fee Coordinator | 0 | 1 | 1 | 1 | 1 |
| Assessments | 2 | 2 | 1 | 1 | 1 |
| Procurement Services | 7 | 7 | 7 | 7 | 7 |
| Reprographic Center* | 1 | 1 | 1 | 1 | 1 |
| Risk Management* | 4 | 4 | 4 | 4 | 4 |
| Information Technology | 5 | 7 | 8 | 9 | 9 |
| Records Management | 0 | 0 | 0 | 3 | 3 |
| Geographic Information Systems | 6 | 8 | 8 | 8 | 8 |
| Total Department of Fiscal and Administrative Services | 29 | 34.5 | 35.5 | 40.0 | 40.0 |
| Office of Cultural, Heritage & Natural Tourism: | | | | | |
| Historical Museum* | 0 | 0 | 1 | 1 | 1 |
| Administration | 0 | 0 | 1 | 1.75 | 1.75 |
| Total Cultural, Heritage & Nat Tourisr | 0 | 0 | 2 | 2.75 | 2.75 |
| Communications Systems: | | | | | |
| Telecommunications | 1 | 1 | 1 | 1 | 1 |
| E-911 Operations | 4 | 4 | 4 | 4 | 4 |
| Total Communications Systems | 5 | 5 | 5 | 5 | 5 |
| Department of Community Services: | | | | | |
| Community Services Administration | 3 | 3 | 4 | 4 | 4 |
| Children's Services | 1 | 1 | 2 | 2 | 2 |
| Housing & Comm Dev Admin | 4 | 3.5 | 0 | 0 | 0 |
| Veterans Services | 4 | 4 | 4 | 4 | 4 |
| Records Management | 3 | 3 | 3 | 0 | 0 |
| Probation | 10 | 9 | 9 | 9 | 9 |
| Lake Co. Affordable Housing | 2 | 2.5 | 2.75 | 2.75 | 2.75 |
| Housing Services | 2 | 3 | 4.25 | 4.25 | 4.25 |
| Library Services* | 8 | 31 | 52 | 52 | 52 |
| Community Development Block Gr | 0 | 2 | 2 | 2 | 2 |
| Total Department of Community Services | 37 | 62.0 | 83.0 | 80.0 | 80.0 |
| Department of Emergency Services: | | | | | |
| Administration | 2 | 0.50 | 0.50 | 0.50 | 0.50 |
| Fire & Rescue | 69.5 | 94.75 | 102.75 | 118.25 | 118.25 |
| Ambulance Fund | 0.50 | 0.50 | 0.00 | 0.00 | 0.00 |
| Animal Control-Field Operations | 6 | 6.5 | 6.5 | 6.5 | 6.5 |
| Animal Control-Shelter Operations | 9 | 9.5 | 9.5 | 9.5 | 9.5 |
| Emergency Mgmt Trust Fd Grant | 0 | 0.0 | 1.0 | 1.35 | 1.35 |
| Emergency Mgmt Operations | 5 | 2.25 | 2.25 | 1.40 | 1.40 |
| Total Department of Emergency Services | 92.0 | 114.0 | 122.5 | 137.5 | 137.5 |

*This cost center has part-time positions not shown here.



Fiscal Years 2002 and 2003

Personnel Summary By Department

| <u>DEPARTMENT</u> | <u>AUTHORIZED FULL-TIME FY 1999</u> | <u>AUTHORIZED FULL-TIME FY 2000</u> | <u>AUTHORIZED FULL-TIME FY 2001</u> | <u>ADOPTED FULL-TIME FY 2002</u> | <u>APPROVED FULL-TIME FY 2003</u> |
|---|---|---|---|--|---|
| Department of Solid Waste: | | | | | |
| Operations & Support | 5 | 5 | 5 | 5 | 5 |
| Fiscal Support Services | 4 | 5 | 6 | 7.5 | 7.5 |
| MIS/Scales | 6 | 6 | 6 | 7 | 7 |
| Residential Drop-Offs | 6 | 6 | 6 | 5 | 5 |
| Recycling Programs | 2 | 1.9 | 1.9 | 1.9 | 1.9 |
| Recycling IMPACT Center | 3 | 7 | 9 | 9 | 9 |
| Waste Tire Grant | 0 | 0.1 | 0.1 | 0.1 | 0.1 |
| Special Programs | 4 | 3.5 | 3.0 | 1.5 | 1.5 |
| Waste Mgmt. Fac. Ops. Admin.* | 3 | 3 | 3 | 3 | 3 |
| Landfill/Leachate | 2 | 4 | 4 | 7 | 7 |
| Construction/Demolition | 4 | 0 | 0 | 0 | 0 |
| Transportation/Hauling | 4 | 5 | 5 | 5 | 5 |
| Repair & Maintenance | 2 | 2 | 2 | 2 | 2 |
| Lake Env Outreach (LEO) | 2 | 0 | 0 | 0 | 0 |
| Hazardous Collection Center | 3 | 4 | 5 | 5 | 5 |
| Total Department of Solid Waste | 50 | 52.5 | 56.0 | 59.0 | 59.0 |
| Department of Public Works: | | | | | |
| Road Operations | 72 | 71 | 72 | 73 | 73 |
| Engineering | 28 | 29 | 31 | 34 | 34 |
| Special Services | 16 | 17 | 17 | 13 | 13 |
| Mosquito Management ** | 8 | 7.33 | 7.33 | 7.33 | 7.33 |
| **(Does not include seasonal) | | | | | |
| Aquatic Plant Management | 3 | 3.67 | 3.67 | 3.67 | 3.67 |
| Public Transportation | 0 | 0 | 2 | 2 | 2 |
| Stormwater Management | 0 | 0 | 0 | 1 | 1 |
| Fleet Maintenance | 13 | 13 | 13 | 13 | 13 |
| Total Department of Public Works | 140 | 141.0 | 146.0 | 147.0 | 147.0 |
| TOTAL POSITION AUTHORIZATION SUMMARY BY DEPARTMENT | 515.0 | 591.0 | 646.0 | 666.0 | 666.0 |

*This cost center has part-time positions not shown here.